



COMMERCIAL VEHICLE MANUAL

2015

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CHAPTER ONE - INTRODUCTION

The International Registration Plan (IRP) is a registration reciprocity agreement among jurisdictions of the United States and Canada. The agreement provides for payment of license fees on the basis of fleet miles operated in various jurisdictions.

The unique feature of this plan is that even though license fees are paid to the various jurisdictions in which fleet vehicles are operated, only one license plate and cab card are issued for each fleet vehicle when registered under the plan. A fleet vehicle is known as an "apportionable" vehicle, which means that it may be operated within or across jurisdictional lines, as far as registration is concerned.

It is the purpose of this plan to promote and encourage the fullest possible use of the highway system by authorizing apportioned registration of fleets of apportionable vehicles and the recognition by each member jurisdiction of the registration of vehicles apportioned by other member jurisdictions, thus contributing to the economic and social development and growth of the member jurisdictions.

This manual has been prepared as a guide for obtaining apportioned registration in West Virginia and to assist West Virginia based carriers who register their vehicles with other jurisdiction members of the International Registration Plan. We urge you to read these instructions carefully. If further assistance is required, please contact the Division of Motor Vehicles, Motor Carrier Section, Monday through Friday, 8:30 A.M. - 5:00 p.m.

All walk-in applicants should plan to arrive at the Motor Carrier Services Office before 2:00 pm due to the processing time involved in opening a new account. All walk-in applications are completed on a first-come, first-served basis. This office will be closed on all official state holidays.

West Virginia Division of Motor Vehicles
Motor Carrier Section
5707 MacCorkle Avenue SE
PO Box 17900
Charleston, WV 25317
Telephones: (304) 926-3905 or 926-0799
Fax (304) 926-0797

When applying for an apportioned license, you must use the forms described in this manual. To avoid the return of your application, be sure all requested information is completed on each form. Do not leave any section(s) blank. Do not send license registration fees with your application. You will be billed for total fees due to West Virginia and other jurisdictions. This will ensure correct payment and avoid over or under payments. Acceptable forms of payment are certified check, cashier's check,

money order, credit card or cash. No company or personal checks will be accepted for IRP billings.

Because of the workload and detailed information necessary for processing applications, a phone call to this office to confirm necessary documentation may save time and disappointment.

In West Virginia, the registration year begins July 1 and ends June 30 of each year. We mail renewal forms to all active carriers in good standing and begin accepting renewal applications in April of each year. To ensure that all credentials are issued prior to expiration, your renewal application should be in our office no later than May 15th and payment for your renewal invoice should be remitted before June 15th. **If you have not received your renewal packet by April 30th, please contact the Division of Motor Vehicles, Motor Carrier Unit in order to determine if there is an issue with your account.**

DEFINITIONS

APPORTIONABLE VEHICLE - means (except as provided below) any power unit that is used or intended for use in two or more member jurisdictions and that is used for the transportation of persons for hire or designed, used, or maintained primarily for the transportation of property, and:

- 1) has two axles and a gross vehicle weight or registered gross vehicle weight in excess of 26,000 pounds (11,793.401 kilograms);
or
- 2) has three or more axles, regardless of weight; or
- 3) is used in combination, when the gross vehicle weight of such combination exceeds 26,000 pounds (11,793.401 kilograms).

A recreational vehicle, a vehicle displaying restricted plates or a government-owned vehicle, is not an apportionable vehicle; except that a Power Unit, or the Power Unit in a combination of vehicles having a gross vehicle weight of 26,000 pounds nevertheless may be registered under the plan at the option of the registrant.

The intent of the Registrant or Applicant to operate a vehicle in two or more jurisdictions is to be considered as an objective fact. The fact that a vehicle is not used in more than one jurisdiction for the entirety of a registration year and for six additional months (18 months total) gives rise to a presumption that the Registrant did not intend to use the vehicle in more than one jurisdiction and will not be allowed to re-register.

APPORTIONED VEHICLE- means an apportionable vehicle that has been registered under the plan.

AUDIT- means the physical examination of a registrant's operational records, including source documents, to verify the distances reported in the registrant's application for apportioned registration and the accuracy of the registrant's record-keeping system for its fleet. Such an examination may be of multiple fleets for multiple years.

AUXILIARY AXLE- means an auxiliary undercarriage assembly with a fifth wheel and tow-bar used to convert a semi-trailer to a trailer.

AVERAGE PER-VEHICLE DISTANCE - When the Application is for a Fleet that did not accrue any actual distance during the Reporting Period, the registration fees will be assessed for the Fleet based on the average per-Vehicle distance in West Virginia as listed on the West Virginia Average Mileage Chart

AXLE- means an assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the plan, an axle is any such assembly whether or not it is load-bearing only part of the time.

BASE JURISDICTION – means the member jurisdiction, selected in accordance with Section 305 of the plan, to which an applicant applies for apportioned registration under the plan or the member jurisdiction that issues apportioned registration to a registrant under the plan.

CAB CARD- means an evidence of registration, other than a plate, issued for an apportioned vehicle registered under the plan by the base jurisdiction and carrier in or on the identified vehicle.

CHARTERED PARTY- means a group of persons who, pursuant to a common purpose and under a single contract, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the group after leaving the place of origin. This term includes services rendered to a number of passengers that a passenger carrier or its agent has assembled into a travel group through sales of a ticket to each individual passenger covering a round trip from one or more points of origin to a single advertised destination.

COMBINATION OF VEHICLES- means a power unit used in combination with one or more trailers, semi-trailers, or auxiliary axles.

CREDENTIALS- means the cab card and plate issued in accordance with the plan.

ESTABLISHED PLACE OF BUSINESS- means a physical structure located within the base jurisdiction that is owned or leased by the applicant or registrant and whose street address shall be specified by the applicant or registrant. This physical structure shall be open for business and shall be staffed during regular business hours by one or more persons employed by the applicant or registrant on a permanent basis (i.e., not an independent contractor) for the purpose of the general management of the applicant's or registrant's trucking related business (i.e., not limited to credentialing, distance and fuel reporting, and answering telephone inquiries). The applicant or registrant need not have land line telephone service at the physical structure. Operational Records concerning the fleet shall be maintained at this physical structure (unless such records are to be made available in accordance with the provisions of Section 1035). The base jurisdiction may accept information it deems pertinent to verify that an applicant or registrant has an established place of business within the base jurisdiction.

FLEET- means one or more apportionable vehicles designated by a registrant for distance reporting under the plan.

HOUSEHOLD GOODS CARRIERS – means a carrier handling (i) personal effects and property used or to be used in a dwelling, or (ii) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals, or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays, and exhibits, which, because of their unusual nature or value, requires the specialized handling and equipment commonly employed in moving household goods.

INTERJURISDICTION MOVEMENT- means vehicle movement between or through two or more jurisdictions.

INTRAJURISDICTION MOVEMENT- means vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

IVDR- means Individual Vehicle Distance Record. It is the original record generated in the course of actual vehicle operation and is used as a source document to verify the registrant's reported distance. An IVDR must contain the information set forth in the Audit Procedures Manual (APM) which can be found at <http://www.irponline.org/?page=theplan>.

JURISDICTION- means a country or a state, province, territory, possession, or federal district of a country.

LEASE- means a transaction evidenced by a written document in which a lessor vests exclusive possession, control, and responsibility for the operation of a vehicle in a lessee for a specific term. A long term lease is for a period of 30 calendar days or more. A short term lease is for a period of less than 30 calendar days.

LESSEE- means a person that is authorized to have exclusive possession and control of a vehicle owned by another under terms of a lease agreement.

LESSOR- means a person that, under the terms of a lease agreement, authorizes another person to have exclusive possession, control of, and responsibility for the operation of a vehicle.

MOTOR BUS- The apportionable fees of a fleet that is involved in a pool may be calculated using apportionment percentages derived according to Sections 405 and 415 or, in the alternative, at the option of the applicant, the apportionment percentage for each member jurisdiction in which registration is sought may be calculated by dividing (a) the scheduled route distance operated in the member jurisdiction by the vehicles in the pool by (b) the sum of the scheduled route distances operated in all the member jurisdictions for which registration is sought by the vehicles in the pool. Scheduled route distances shall be determined from the farthest point of origination to the farthest point of destination covered by the pool. If a registrant has used this method to register its fleet initially for a registration year, it shall also use this same method to register any apportionable vehicles it may add to its fleet during the year.

OPERATIONAL RECORDS- means source documents that evidence distance traveled by a fleet in each member jurisdiction, such as fuel reports, trip sheets, driver logs, and summaries, including those which may be generated through on-board recording devices and maintained electronically, as required by the Audit Procedures Manual (APM).

PERSON- means a natural person or business entity such as a corporation, partnership, or limited liability company.

PLATE- means the license plate, including renewal decals, if any, issued for a vehicle registered under the plan by the base jurisdiction.

POWER UNIT- means a motor vehicle (but not including an automobile or motorcycle), as distinguished from a trailer, semi-trailer, or an auxiliary axle.

PROPERLY REGISTERED VEHICLE- means a vehicle which has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.

RECIPROCITY- means the reciprocal grant by one jurisdiction of operating rights or privileges to properly registered vehicles registered by another jurisdiction, especially but not exclusively including privileges generally conferred by vehicle registration.

RECIPROCITY AGREEMENT- means an agreement, arrangement, or understanding between two or more jurisdictions under which each of the participating jurisdictions grants reciprocal rights or privileges to properly registered vehicles that are registered under the laws of other participating jurisdictions.

RECIPROCITY DISTANCE- means the distance traveled by apportionable vehicles in jurisdictions which are not member jurisdictions and which grant reciprocity with charge.

RECREATIONAL VEHICLE- means a vehicle used for personal pleasure or personal travel and not in connection with any commercial endeavor.

REGISTRANT- means a person in whose name a properly registered vehicle is registered.

REGISTRATION YEAR- means the twelve-month period during which, under the laws of the base jurisdiction, the registration issued to a registrant by the base jurisdiction is valid.

RENTAL FLEET- means vehicles the rental owner designates as a rental fleet and which are offered for rent with or without drivers.

RENTAL OWNER- means someone who rents vehicles to others with or without drivers.

RENTAL VEHICLE- means a vehicle of a rental fleet.

REPORTING PERIOD- means the period of twelve consecutive months immediately prior to July 1 of the calendar year immediately preceding the beginning of the registration year for which apportioned registration is sought. If the registration year begins on any date in July, August, or September, the reporting period shall be the previous such twelve-month period.

RESIDENCE- means the status of an applicant or a registrant as a resident of a member jurisdiction.

RESTRICTED PLATE- means a plate that has a time, geographic area, distance, or commodity restriction or a mass transit or other special plate issued for a bus leased or owned by a municipal government, a state or provincial transportation authority, or a

private party, and operated as part of an urban mass transit system, as defined by the jurisdiction that issues the plate.

SEMI-TRAILER- means a vehicle without motor power that is designed to be drawn by a motor vehicle and is constructed so that a part of its weight rests upon or is carried by a towing vehicle.

SERVICE REPRESENTATIVE- means a person that furnishes facilities and services, including sales, warehousing, motorized equipment, and drivers under contract or other arrangement to a motor carrier for the transportation of household goods.

TOTAL DISTANCE- means all distance, including that accrued on trip permits, operated by a fleet of apportioned vehicles in all member jurisdictions during the reporting period. **Total Distance includes the full distance traveled in all Vehicle movements, both interjurisdictional and intrajurisdictional, and including loaded, empty, deadhead, and bobtail distance. Distance traveled by a Vehicle while under a trip Lease shall be considered to have been traveled by the Lessor's Fleet.**

TRACTOR- means a motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and load so drawn.

TRAILER – means a vehicle without motor power, designed to be drawn by a motor vehicle and so constructed that no part of its weight or that of its load rests upon or is carrier by the towing vehicle.

TRIP PERMIT- means a permit issued by a member jurisdiction in lieu of apportioned or full registration.

TRUCK- means a power unit designed, used, or maintained primarily for the transportation of property.

TRUCK TRACTOR- means a motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

VEHICLE- means a device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.

VEHICLE DESCRIPTIONS

BUS – a motor vehicle designed for carrying more than ten passengers and used for the transportation of persons.

DUMP TRUCK – a motor vehicle designed to haul cargo, to self unload by gravity or a mechanical means, and to be used to haul feed or other loose materials and bulk.

TRUCK – every motor vehicle designed, used or maintained primarily for the transportation of property.

TRACTOR – a motor vehicle designed and used primarily for drawing other vehicles but not so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.

TRUCK TRACTOR – a motor vehicle designed and used primarily for drawing other vehicles but so constructed as to carry a load other than a part of the weight of the vehicle so drawn. (A sleeper unit does not classify a vehicle as a truck tractor.)

ROAD TRACTOR – a vehicle designed for drawing other vehicles and not so constructed as to carry a load other than a part of the weight of the towed vehicle.

SEMI-TRAILER – every vehicle without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried on a fifth wheel assembly by the towing vehicle.

FULL TRAILER – every vehicle without motive power designed for carrying property and so constructed that no part of its weight rests upon the towing vehicle.

CONVERTER GEAR (DOLLY) – an auxiliary undercarriage assembly with a fifth wheel and tow bar used to convert a semi-trailer to a full trailer.

CHAPTER TWO – APPLICATIONS

An applicant may elect as its base jurisdiction any member jurisdiction where the applicant has an established place of business, where the fleet the applicant seeks to register under the Plan accrues distance, and where operational records of the fleet are maintained or can be made available.

An applicant that does not have an established place of business in any jurisdiction may designate as a base jurisdiction any member jurisdiction where the applicant can demonstrate residence, where the fleet the applicant seeks to register under the plan accrues distance, and where operational records of the fleet are maintained or can be made available.

To establish residence in a member jurisdiction, an applicant must demonstrate to the satisfaction of the member jurisdiction at least three of the following:

1. if the applicant is an individual, that his or her driver's license is issued by that jurisdiction,
2. if the applicant is a corporation, that it is incorporated or registered to conduct business as a foreign corporation in that jurisdiction,
3. if the applicant is a corporation, that the principal owner is a resident of that jurisdiction,
4. that the applicant's federal income tax returns have been filed from an address in that jurisdiction,
5. that the applicant has paid personal income taxes to that jurisdiction,
6. that the applicant has paid real estate or personal property taxes to that jurisdiction,
7. that the applicant received utility bills in that jurisdiction in its name,
8. that the applicant has a vehicle titled in that jurisdiction in its name, or
9. that other factors clearly evidence the applicant's legal residence in that jurisdiction.

GUIDELINES FOR COMPLETING APPLICATION

In order to capture all data and maintain an efficient and accurate record keeping system for future use, it will be necessary to use Schedules A, B and C as prescribed by this Division. All information must be completed in detail, otherwise the application will be returned for corrections. Refer to the following instructions and examples when completing these forms. Should further assistance be needed, please contact the IRP Section.

If you are registering several vehicles of the same type and weight, they are grouped together for purposes of efficiency. These groups are referred to as fleets. Each group of the same vehicle type would be listed on separate Schedule A forms. The group record was created to increase efficiency in data entry and storage. Data common to a group of vehicles needs to be entered and stored only once. Optimization of calculation of fees is possible, since the only information needed to calculate fees in most cases is group level data. The result is that the group record may be used to calculate fees without using individual vehicle records.

Upon completion and submission of all necessary forms you will be given a detailed invoice **which must be paid before receiving permanent credentials.**

INSTRUCTIONS FOR COMPLETING SCHEDULE A

PART 1

ACCOUNT NUMBER - this number will be assigned by the IRP Section for first time applicants and will remain the same each year thereafter. If you have or have ever had an account number, be sure to list that number in this category.

FLEET NUMBER - a three (3) digit number used for identification of vehicles within a fleet. If more than one fleet is submitted in the same name, designate fleets by using a numbering system such as 001, 002, 003, etc.

SUPPLEMENTAL NUMBER - this number will be assigned by the IRP personnel.

LICENSE YEAR - registration year for which the apportioned license is being applied.

NAME OF REGISTRANT - must be full name of registrant. This must be the name of the person who owns the apportioned license plate. Complete the Doing Business As (DBA) category, only if DBA is different from the registrant's name.

PHYSICAL LOCATION - the address where the applicant maintains an established place of business within West Virginia, where operational records are maintained or such records could be made available and where distance is accrued by a fleet. No Rural Route Numbers or Post Office Boxes can be included. List road name or give accurate directions to the location.

DOT # - list the registrants U.S. DOT number. All registrant are required to have a DOT #. You can apply for a DOT # online at <http://www.fmcsa.dot.gov/> or by calling 1-800-832-5660.

FEIN – A Federal Employee Identification Number should be obtained from the Internal Revenue Service. You can apply on-line at www.irs.gov or by calling 1-800-832-5660. If you are a sole proprietor your individual social security number may be used instead of an FEIN.

CLUB/LICENSE SERVICE – The carrier may use, but is not required to use, a club or service to conduct business with the Division of Motor Vehicles on their behalf. Carrier must list club/license service name, agent's name and phone number. This category must be completed if application is submitted by an individual of a company other the registrant.

MAILING ADDRESS - the address to be used for the mailing of credentials, billing notices, and general correspondence. Correct zip code must also be included. DO NOT WRITE "SAME".

CARRIER CONTACT INFORMATION - telephone number, cell phone number if available, area code, email address, and name of contact person. This is the person responsible for maintaining the applicant's records and who is familiar with the requirements of the application. The person must be located at the registrant's physical location. Please provide a contact that can be reached during regular business hours Monday through Friday.

PART 2

CODE KEYS - this is a list of codes to be used when completing applications.

PART 3

TYPE OF OPERATION - See the description for CODE KEYS. List code letters in the space provided.

PRIMARY PURPOSE OF FLEET – please list scope of operation.

DATE FIRST OPERATED AS A FLEET - month, day and year vehicle was first operated as a fleet. If the account is new, leave this category blank.

NUMBER OF REGISTRATION MONTHS - number of months remaining in the current registration year.

PART 4

WEIGHT GROUP BY JURISDICTION LIST

Enter the total gross weight for each jurisdiction. Vehicles with different weights must be listed on a separate page (as a different group).

EXAMPLE: If you are registering three vehicles at 80,000 pounds, enter them on the first Schedule A. Use an additional schedule A for each group, and weight. Your next group of vehicles might be two vehicles at 60,000 pounds and would be entered on a separate schedule A.

PART 5

EQUIPMENT NUMBER (1) - list the equipment or unit number you have assigned to this vehicle. Never duplicate the same number. Each unit must have a unique number. Up to eight (8) characters can be used.

VEHICLE IDENTIFICATION NUMBER (2) - list the complete vehicle identification number. Refer to West Virginia Certificate of Title.

YEAR (3) - list the model year of the vehicle. Refer to West Virginia Certificate of Title.

MAKE OF VEHICLE (4) - enter the make of the vehicle. Refer to West Virginia Certificate of Title.

VEHICLE TYPE (5) - use the vehicle type CODE KEY on the upper right hand portion of the form.

AXLES/ SEATS (6) - enter the number of axles including steering and axles in a tandem group or enter the rated seat capacity if a bus.

FUEL (7) - use the type of fuel CODE KEY on the upper right hand portion of the form.

EMPTY WEIGHT (8) - enter the actual empty weight of the vehicle, including the cab, body and all accessories with which the vehicle is equipped for normal use on the highway, EXCLUDING the weight of any load.

GROSS WEIGHT (9) - enter the gross weight, which you register the vehicle to operate. This is the total weight of the vehicle and the load.

PURCHASE PRICE (10) - enter the actual purchase price of the vehicle. If the vehicle is new, include accessories or modifications attached to the vehicle (original price) or enter the actual price of the vehicle paid by the current owner including accessories or modifications attached to the vehicle (latest price). Federal Tax can be excluded from purchase price. A bill of sale is required to be provided for all vehicles with a gross weight of 55,000 lbs. or less.

FACTORY PRICE (11) - enter the manufacturer's list price of the vehicle. If the vehicle is new, include all improvements and modifications attached to the vehicle and used with it during the period for which the license is issued.

TITLE DATE (12) - enter the month, day and year when the vehicle was titled by the current owner, unless you are re-titling the vehicle in your name at this time. Refer to West Virginia Certificate of Title.

LEASE DATE (13) – If you are leasing the vehicle, enter the month, day and year when the vehicle was leased to you. A full copy of the lease must be submitted. Otherwise leave this space blank.

PLATE NUMBER (14) - enter the current plate number registered for that vehicle. If you need a new plate (old plate is damaged), pencil in "New Plate" and a new current license number will be assigned to you. If you wish to receive credit for a current Class B registration plate that you have on the vehicle towards your apportioned fees, then list the Class B plate here. The Class B plate must be surrendered to our office at the time of payment of the apportioned invoice in order to receive credit.

NAME OF OWNER (15) - list the name of the owner as recorded on the current West Virginia Certificate of Title, unless you are re-titling the vehicle at this time. Then list the name of owner exactly as it appears on the application for WV certificate of title.

OWNED/LEASED (16) - if owned by registrant, list "O", if leased by registrant, list "L".

LEASE TAXPAYER ID (17) – Taxpayer Identification Number of person or company who is responsible for the safety of this vehicle.

DOT NUMBER (18) - list the DOT number of the person or company who is responsible for the safety of this vehicle. DOT number must be in good standing with the US Department of Transportation for apportioned registration to be issued.

TITLE NUMBER (19) - enter vehicle title number. Refer to West Virginia Certificate of Title. If applying for a new title, leave this category blank.

WILL SAFETY RESPONSIBILITY FOR THIS VEHICLE CHANGE DURING THE REGISTRATION YEAR? (20) Y or N

DATE VEHICLE FIRST ADDED TO FLEET (21) - enter the month, day and year when the vehicle was first operated in the current fleet record. If the vehicle is new, leave this category blank.

COMPLETE SCHEDULE A WITH SIGNATURE, TITLE OR POSITION, DATE SIGNED AND ALL INSURANCE INFORMATION REQUESTED.

INSTRUCTIONS FOR COMPLETING SCHEDULE B

PART 1

Complete the information pertaining to the fleet number, license year, name of applicant, and physical location. This information must be identical with the information shown on Schedule A. This form is only used for a first time applicant.

PART 2

The reporting period for IRP registration is the last twelve month period from July 1 through June 30 that ended before the date of application. For example if you are applying on March 1, 2015 the reporting period would be from July 1, 2013 through June 30, 2014.

PART 3 Answer the question regarding whether your fleet had actual mileage during the reporting period. If you had actual mileage complete PART 4. If you did not have actual mileage, SKIP PART 4 and the West Virginia Average Mileage Chart will be used to calculate your registration fees.

PART 4

List actual distance for each jurisdiction for which the fleet traveled during the distance period. Actual mileage should be used if they were driven during the reporting period discussed above, even if you only operated for only a part of the period.

IRP jurisdictions are indicated by red ink, non-members are indicated by black ink. ALL ACTUAL DISTANCE MUST BE RECORDED.

Distance Enter the total actual distance traveled in each jurisdiction during the distance reporting period, including those jurisdictions that are not IRP members. Enter zero (0) for any jurisdictions for which you did not have actual mileage.

PART 5

Complete Schedule B with signature, title or position, and date signed.

NOTES: Feel free to enter any additional information you believe is relevant to your application.

INSTRUCTIONS FOR COMPLETING SCHEDULE C

Schedule C is a supplemental form and is to be used only after an original application has been filed. Schedule C is to be completed when the registrant is adding or deleting vehicles from their fleet or requesting a correction. THIS FORM IS COMPLETED IN THE SAME MANNER AS THE SCHEDULE A. All sections must be completed.

PART 1. Complete all information, use the same information as applicant's original Schedule A.

PART 2. CODE KEYS - Use the same keys as Schedule A.

PART 3. Use the same information as listed on Schedule A, unless a change or modification is to be made.

PART 4. Column 1 - 5 List vehicle(s) you wish to remove from the fleet. Make sure all columns are completed.

EQUIPMENT NUMBER (1) - owner unit number assigned to this unit.

YEAR (2) - model year of unit.

MAKE (3) - manufacturer make.

VEHICLE IDENTIFICATION NUMBER (4) - list complete serial number of unit.

APPORTIONED PLATE NUMBER (5) - list plate numerical number. Refer to your cab card.

PART 5. Transaction code - indicate the type of transaction you wish to have completed in your fleet by marking those transactions that apply.

EXAMPLE: To transfer a plate to a new unit.

_____ Delete vehicle - (to have credit)

_____ Add vehicle - (new unit)

_____ Registration fee transfer - (plate transfer fee)

PART 6. IRP JURISDICTIONS - List a three digit number to record as the group number. Example: 001, 002, 003. Enter the total gross weight for each jurisdiction in which you wish to apportion. All vehicles must be grouped by registration weights. Vehicles with different registration must be listed on a separate page (different group).

PART 7. COLUMNS 1 -21

EQUIPMENT NUMBER (1) - show the equipment or unit number assigned by the registrant. Never duplicate the same number. Each number must be a unique number including trailer numbers. Up to eight (8) characters may be used.

VEHICLE IDENTIFICATION NUMBER (2) - list the complete vehicle identification number. Refer to West Virginia Certificate of Title.

YEAR (3) - list the model year of the vehicle. Refer to West Virginia Certificate of Title.

MAKE OF VEHICLE (4) - enter the make of the vehicle. Refer to West Virginia Certificate of Title.

VEH TYPE (5) - use the vehicle type CODE KEY on the upper right hand portion of the form.

AXLE/SEATS (6) - enter the number of axles including steering and axles in a tandem group or rated seat capacity of a bus.

FUEL (7) - use the type of fuel CODE KEY on the upper right hand portion of the form. D (Diesel), G (Gasoline), P (Propane), N (No Fuel), O (Other Fuels).

EMPTY WEIGHT (8) - enter the actual empty weight of the vehicle, including the cab, body and all accessories with which the vehicle, trailer, or semi-trailer is equipped for normal use on the highway, EXCLUDING the weight of any load.

GROSS WEIGHT (9) - enter the unladen weight of vehicle plus weight of load carried.

PURCHASE PRICE (10) - enter the actual purchase price of the vehicle, when new, including accessories or modifications attached to the vehicle (original price) or enter the actual purchase price of the vehicle paid by the current owner including accessories or modifications attached to the vehicle (latest price). Federal Tax can be excluded. A bill of sale is required to be provided for all vehicles with a gross weight of 55,000 lbs or less.

FACTORY PRICE (11) - enter the manufacturer's list price of the vehicle, when new, including all improvements and modifications attached to the vehicle and used with it during the period for which the license is issued.

TITLE DATE (12) - enter the month, day, and year of when the vehicle was titled by the current owner. Refer to West Virginia Certificate of Title. If a new title is to be applied for with this form, leave this space blank.

LEASE DATE (13) - enter the month, day and year of when the vehicle was leased to you. A full copy of the lease must be submitted if it has not been previously provide to this office. Otherwise leave this space blank.

PLATE NUMBER (14) - enter the current plate number registered for that vehicle. If you need a new plate (old plate is damaged), write "NEW PLATE" in pencil and a new current license number will be assigned to you.

NAME OF OWNER (15) - list the name of the owner as recorded on the West Virginia Certificate of Title - or as the application for new title reads.

OWNED/LEASED (16) - if owned by registrant, list "O", if leased by registrant, list "L".

LEASOR TIN (17) – list TIN (Taxpayer Identification Number) of person/company responsible for the safety of the vehicle being registered.

DOT NUMBER (18) - list the U.S. DOT number of the person/company responsible for the safety of the vehicle being registered. DOT number must be in good standing with the US Department of Transportation for apportioned registration to be issued.

TITLE NUMBER (19) - enter vehicle title number. Refer to West Virginia Certificate of Title. If title is new, leave this category blank.

WILL SAFETY RESPONSIBILITY FOR THIS VEHICLE CHANGE DURING THE REGISTRATION PERIOD? (20) Y or N

DATE VEHICLE FIRST ADDED TO FLEET (21) - enter the month, day and year of when the vehicle was first operated in the current fleet record.

PART 8 Complete Schedule C with signature, title or position, date signed and all insurance information requested.

Supplement forms should be filed promptly after a vehicle has been added or deleted so the proper credentials can be issued for the vehicle. The registration fee may be transferred from the deleted vehicle to the added vehicle if the deleted vehicle was sold or destroyed or if the long term lease on the vehicle has been terminated, as allowed by the jurisdictions in which the carrier operates. **Any vehicle that has plates transferred, or weight or jurisdictions added is not legal for operation until the new cab card, or a temporary operating authority, is received by the carrier from the Division of Motor Vehicles.** Plates are not self-transferable nor can any dealer transfer plates. A dealer temporary is for transporting the vehicle back to your base of operations only. You CANNOT operate or carry any load on a dealer temporary.

HOW FEES ARE DETERMINED

The cost of your apportioned registration will depend upon the percentage of distance traveled in each IRP jurisdiction as well as the registered combined gross weight of the vehicle. The following is a simplified example of how the registration fee for a vehicle based in West Virginia might be apportioned. The operator of this unit travels in Virginia, Ohio, Maryland, and West Virginia. He travels 25,000 miles in each state for a grand total of 100,000 miles at year end. The operator has a registered combined gross weight of 80,000 pounds in each state. The registration fee would be computed as follows:

	<u>Mileage</u>	<u>Percent</u>		<u>Full Year Fee</u>	<u>Apportioned Fee</u>
VA	25,000	25%	X	\$1300.00	= \$325.00
OH	25,000	25%	X	\$1340.00	= \$335.00
MD	25,000	25%	X	\$1280.00	= \$320.00
WV	25,000	25%	X	\$1131.25	= \$282.81
Totals	100,000	100%			\$1262.81

Additionally, an ad valorem fee is assessed at the time of registration of apportioned vehicles. This fee can be calculated by using the following chart.

AD VALOREM FEES

Effective July 1, 1999 the West Virginia Legislature enacted an Ad Valorem fee be assessed on all power units. This fee is collected at the time of registration. The chart below can be used in determining ad valorem fees.

Calculation Formula:

Purchase Price **X** Ad Valorem Factor **X** Pro-Rate Factor **X** Time Factor
Of Vehicle (Box 1) (Box 2) (Box 3)

YEAR ACQUISITION	AD VALOREM FACTOR	BOX 1
1ST	0.011702	
2ND	0.009637	
3RD	0.007297	
4TH	0.004956	
5TH	0.003442	
6TH AND OVER	0.002753	

Determine Pro-Rate Factor by dividing distance traveled in WV by total distance traveled during registration period.	BOX 2
---	--------------

REGISTRATION MONTHS	AD VALOREM TIME FACTOR	BOX 3
12	1.00000	
11	0.91667	
10	0.83333	
9	0.75000	
8	0.66667	
7	0.58333	
6	0.50000	
5	0.41667	
4	0.33333	
3	0.25000	
2	0.16667	
1	0.08333	

ENFORCEMENT

Credentials for the registration year must be on each vehicle no later than midnight, June 30, since law enforcement begins at that time. License plates must be mounted on the front of the power unit with a trailing unit and the back of straight trucks, semi-trailers and full trailers. The original cab card for the unit being operated with all current information must be available for inspection by appropriate enforcement personnel. Alteration of IRP credentials may result in suspension of all vehicles.

PROCEDURES TO CANCEL ACCOUNT OR DELAY RENEWAL OF ACCOUNT

All current accounts must have the Affidavit of Renewal Procedures on file. New accounts must submit the affidavit at the time of application.

If an IRP registrant decides not to renew their account during the period of May 15 through July 15, the registrant is required to immediately return the following:

1. The computer-generated renewal form with the words "CANCEL CARRIER" written across the face of the Renewal Schedule A. The registrant must also sign and date the form.
2. All apportioned license plates and cab cards.

If the registrant fails to return the above items and the carrier wishes to renew later in the year, the renewal will be based on a full twelve (12) month fee schedule. The failure to take appropriate action will disqualify the applicant from any reduction in the fee schedule. This disqualification is due to the access to registration plates the carrier has from July 1 until the date that the renewal is filed.

FACSIMILE COPIES OF DOCUMENTS

The IRP Section of the West Virginia Division of Motor Vehicles will accept facsimile (fax) or emailed copies of documents in order to expedite registrations on established accounts. Please identify any fax sheets with your IRP account number. Contact the IRP office prior to transmission. Telephone Numbers for IRP are (304) 926-3905 or (304) 926-0799. The fax number for IRP is (304) 926-0797. The Email address is dmvirp@wv.gov . Please do not email credit card information due to security concerns.

Due to the volume of documents processed during the renewal period, this policy may be suspended at the discretion of management.

REFUND POLICY

No refund will be made on any registration fee, except those registration fees paid and apportioned plates issued in error, and/or unused plates and cab cards returned to the Division. No refunds are allowed if temporary authority was issued prior to payment. West Virginia will only be liable for refund of registration fees paid to this state. The IRP office will contact other member jurisdictions on your behalf for refunds due to you. The decision to refund will be that of the other jurisdictions.

NOTE: If you delete a registered unit from your fleet during the course of the registration year and do not replace it, you must return BOTH the apportioned plate and the cab card and request a deletion receipt. West Virginia does not refund any registration fees to West Virginia based carriers who elect to remove units from their apportioned fleets. West Virginia collects and forwards carrier fees when they are paid, but does not authorize refunds for the other IRP jurisdictions. The carrier must contact each jurisdiction to which it paid apportioned registration fees that were collected by West Virginia. Each IRP jurisdiction's address is listed in the back of the IRP manual. The deletion receipt would serve as proof to other IRP jurisdictions that the carrier's credentials were surrendered to the base jurisdiction.

ADDING / DELETING VEHICLES

When adding or deleting a vehicle to a fleet, it will be necessary to file a supplemental application (Schedule C) in the same manner as the original. This form should be filed immediately after the addition or deletion otherwise the registrant may be subject to a penalty. West Virginia registration fees may be transferred from the deleted vehicle to the added vehicle, providing it is a vehicle of the same type and registered in the same name. A transfer fee of \$5.00 will be due to this state, plus any fees, which may be due to other jurisdictions. Not every IRP member jurisdiction allows for the transfer of registration fees, therefore, the registrant will be billed a prorated registration fee for those states.

Only the West Virginia IRP office can transfer apportioned plates. They are not self-transferable nor can dealers transfer them. In those cases where a deleted vehicle is not being replaced, the registrant is required to return the IRP cab card and license plate to this division. The replacement vehicle may operate legally only when it has

been issued proper credentials. If you have any doubt about a transfer, please contact the IRP office.

WEIGHT INCREASE

Should the registrant decide to increase the registered weight for any member jurisdiction, a revised Schedule C must be filed with this division. Additional fees will be calculated for the increased weight for the remaining portion of the registration year. An increase of more than 10% for a single jurisdiction requires the applicant to provide documentation concerning the actual operations of the vehicle. The request may be denied if it is determined that the requested variance does not reflect actual operations.

WEIGHT DECREASE

Should the registrant wish to decrease the registered weight for any vehicle or member jurisdiction, they cannot only do so at the time of renewal.

LIABILITY INSURANCE REQUIREMENTS

Each West Virginia based registrant must maintain liability insurance coverage on all vehicles bearing a West Virginia apportioned license plate. A financial responsibility statement is included on the Schedule A. The signature on this form indicates that all vehicles listed thereon are in compliance with the insurance requirements of this State. A \$.50 (fifty cents) insurance recording fee is required on each registration and will be included in your IRP billing notice.

PERSONAL PROPERTY TAXES

The WV Motor Vehicle Code 17A-3-3a requires that personal property taxes be paid on all trailers based in West Virginia prior to issuance of a license plate. Therefore, it will be necessary for the registrant to contact the county in which the applicant's business is located for payment of this tax. Upon receipt of payment, the county sheriff will issue a validated receipt needed for issuance of a license plate to the designated vehicle. Failure to enclose proof of personal property tax payment will only delay processing of your application.

METHOD OF PAYMENT

The West Virginia Division of Motor Vehicles, IRP Section requires secured funds for the payment of invoices for apportioned registration. The secured fund types acceptable are:

(1) Cashier's Check, (2) Certified Check, (3) Money Order, (4) Credit Card, (5) Cash

It is preferred that the payment be made by check or money order. **Please do not mail cash!** It is necessary to require secured funds, since fees for apportioned registrations are collected for other jurisdictions and must be readily available to distribute to other jurisdictions.

REPLACEMENT CREDENTIALS

- 1) Replacement Cab Card - to replace a lost, stolen or mutilated cab card(s), the registrant must complete an application supplied by the Division (form DMV-IRP 004). The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$5.00 per card. There is no charge for corrections due to "Departmental Error".
- 2) Replacement of License Plate - to replace a lost, stolen or mutilated license plate, the registrant must complete an application supplied by the Division (form DMV-IRP 004). The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$5.00 per license plate.
- 3) Replacement of Decals - to replace a lost, stolen or mutilated yearly and/or apportioned decal, the registrant must complete an application (Form DMV-IRP 004). The application must be submitted directly to the IRP Section, either by mail or in person. The fee is \$5.00 per decal.

CONSUMER SALES AND SERVICE TAX

Section 17A-3-4 of the West Virginia Motor Vehicle Code imposes a tax of five percent (5%) of the value of the vehicle at the time of title certification. However, Class B vehicles registered at a gross weight of fifty-five thousand (55,000) pounds or more are provisionally exempted from the payment of this tax.

The registrant is required to purchase registration of fifty-five thousand (55,000) pounds or more on a qualified vehicle at the time of titling, if they wish to take advantage of the tax exemption. Additionally, the registrant must surrender any tax exempted title and is obligated to pay full tax when dropping weight below fifty-five thousand (55,000) pounds. Section 17A-3-4 also exempts the titling of Class C semi-trailers, full trailers, pole trailers, and converter gear from the tax with the purchase of registration. This tax does not apply to vehicles to be registered as Class H or Class M vehicles which are used or to be used in interstate commerce.

HEAVY VEHICLE USE TAX

The Surface Transportation Assistance Act of 1982 requires State governments to receive proof of payment of the federal highway use tax as a condition of vehicle registration. The Form 2290 is stamped and returned to filers for this purpose. Until the validated copy is returned to the registrant, a copy of the completed Form 2290, accompanied by a photocopy of the canceled check (front and back), may be submitted as temporary proof of payment of the tax. Beginning with the Form 2290 for the tax year that begins on July 1 and ends on June 30, the balance due shown on the form must be paid in full by the due date of the return. In most cases, the deadline for filing the return and paying any tax due is August 31 of each year.

In general, the highway use tax applies to trucks, truck tractors and buses with a gross taxable weight of 55,000 pounds or more. For trucks and other taxable vehicles in use during July, the Form 2290 and payment are due on August 31. The tax is based on weight and normally ranges from \$100 to \$550 per vehicle. A variety of special rules, discussed in the instructions for Form 2290, apply to vehicles with minimal road use, logging or agricultural vehicles, vehicles transferred during the year and those first used on the road after July.

IRS Taxpayer Assistance Centers are your source for personal tax help. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone face-to-face, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative across the counter. No appointment is necessary - just walk in - but if you prefer, you can call a local number (see below) and leave a message requesting an appointment to resolve a tax account issue.

Bridgeport 304-842-5871

Huntington 304-529-5184

Sophia 304-683-9446

Wheeling 304-232-8931

Charleston 304-347-5608

Martinsburg 304-263-4901

Parkersburg 304-420-8680

IRS Excise Tax Hotline 1-866-699-4096

CHAPTER THREE - RECORD KEEPING

AUDITS AND RECORD KEEPING

The State of West Virginia 's entrance into the International Registration Plan required the creation of an audit function to maintain the integrity of vehicle registration with the plan as outlined by Article X of the Plan. The Division of Motor Vehicles is required to conduct audits on the registrant's mileage records and notify all other member jurisdictions in which the registrant operates as to the accuracy of the supporting documents provided by the registrant.

When registering with the International Registration Plan, a carrier agrees to the responsibility of preserving the records on which the apportioned application is based. In recording the actual distance of an apportioned vehicle, the registrant shall record all movement (inter and intra-jurisdictional) including unloaded, loaded, empty, deadhead and bobtail miles. On-board recording devices may be used in lieu of or in addition to handwritten trip reports for apportioned registration record keeping purposes.

The registrant is required to preserve the records on which the IRP application is based for a period of three years after the close of the registration year. As a courtesy, the registrant will receive prior notice either by telephone or letter of the pending audit, normally up to twenty day notice. Such records shall be made available for audit upon request.

In addition, if such records are not available to substantiate the information shown on the registrant's application, the registrant shall be given thirty days written notice to provide such records. After thirty days, if the carrier fails to provide such records, the State shall levy fees and/or penalties which will be determined by the Commissioner. If it is determined that the registrant's operational records are not located in the base jurisdiction and it is necessary for the Division auditors to travel where such records are normally kept, the Division shall require the registrant to reimburse the State for reasonable travel expenses incurred by the auditors in performance of the audit.

After an audit has been conducted and the mileage has been verified, the State will initiate any billing or refund greater than \$10.00 that may arise from inaccurate records.

The carrier is encouraged to include all areas of information on their source documents. Should any information be omitted and the registrant disputes the audit findings on mileages audited, official state maps shall be the final authority unless proven otherwise by an approved method of calibration.

COMPUTER SUMMARIES - Quarterly or monthly summaries are not acceptable at face value and must be supported by IVMRs (Individual Vehicle Mileage Records) in order to be of any use during an audit. While it is desirable, all the necessary information for a trip need not be contained on a single document. The source documents used to generate computer records must be made available for review to substantiate mileage figures shown on the computer printouts.

RECEIVING CONTRACT - The IVMRs can be utilized by any registrant, however, a different situation is encountered in accumulating mileage on one-way vehicle fleet vehicles. The source documents or IVMRs on a one-way vehicle are the "receiving contract" which is the paper work completed when a one-way vehicle is turned in or otherwise "received".

SUPPORTING INFORMATION FOR IVMRs - The information recorded on the IVMRs must be accurate and readable. The mileage figures to be entered on IVMRs can be obtained from various sources such as odometer and/or hubometer readings, state maps, standard mileage guide, or a household goods mileage guide, as long as the method used is accurate and consistent. Registrants should accumulate IVMRs and prepare monthly recaps from which they can prepare their yearly and quarterly recaps as well. It must be stressed that mileage figures supported by IVMRs can be used in numerous areas where a registrant is required to file some type of mileage report, such as fuel usage, third structure taxes, etc.

ACCOUNTABLE MILES - In recording the actual mileage of an apportioned vehicle, the registrant must record all movement (interstate and intrastate) including loaded, empty, deadhead and/or bobtail miles. It shall further be the responsibility of the registrant to record all miles generated by apportioned units while operating on trip permits.

OFF HIGHWAY MILES - All roads, streets, alleys, places, and ways are considered to be "highways" unless otherwise posted. They shall be expressly noted as being private and not open to public vehicular traffic to be posted as off highway. Examples include, but are not limited to, coal road to mine sites, roads to construction or well sites, and utilities right-of-ways. Odometer readings shall be recorded as the vehicle enters the "off highway" roadway and the reading at the point of return to the highway for each trip. Further, the specific "off highway" site must be identified.

TRIP PERMIT MILES - In the event an apportioned fleet operator operates a non-apportioned apportionable type vehicle, full fee registered, into or through other member jurisdictions with a trip permit, those miles should not be included on the application for proportional registration, nor would they be subject to inclusion by audit. However, if an apportioned fleet operator operates an apportioned vehicle into or through a member jurisdiction in which the fleet is not proportionally registered, but rather is operating with a trip permit, those miles must be included on the application for proportional registration and would be subject to inclusion by audit. Reporting trip permit miles operated by apportioned vehicles into or through a member jurisdiction does not obligate the registrant to proportionally register the fleet in that jurisdiction. If the registrant did not elect to proportionally register the fleet in that jurisdiction, such miles should be treated as non-reciprocity miles. Registrants should be reminded that Article XII D reads....."Trip permits shall not be used to evade or circumvent this agreement."

ALLOCATED MILES - Registrants in the business of renting or leasing passenger cars, pool fleet trailers, and semi-trailers are also subject to audit. However, those audits are based on total gross revenue generated nationwide, versus in-state revenue. It is from this percent factor that the registrant determines the total number of vehicles to be licensed in a jurisdiction. This is commonly referred to as "allocation".

ADDITIONAL RECORDS - It would be beneficial for the registrant to retain any additional records that may assist the auditor in obtaining a true representation of their operations. Such records are Receivables, Payables, Disbursements, Expense Accounts, Freight manifests, other Tax Returns, etc. The auditor may request to review any additional records he may deem necessary in order to accurately audit the registrant's operation.

Below is a chart showing the timetable in which records are to be maintained:

<u>MILEAGE YEAR</u>	<u>KEEP ON FILE UNTIL</u>
2010-11	June 30, 2015
2011-12	June 30, 2016
2012-13	June 30, 2017
2013-14	June 30, 2018
2014-15	June 30, 2019
2015-16	June 30, 2020

Samples of IVMRs that may be removed and photocopied and/or adopted for the carrier's use are included after this section. The first form is the suggested form of the International Registration Plan.

LICENSEE'S RESPONSIBILITIES

Record Retention - The registrant is required to preserve the records upon which the apportioned application is based. Such records shall be made available for audit during normal business hours. Should such records not be available to substantiate the information shown on the registrant's application, the registrant shall be given thirty day notice to provide such records. All registrants are liable for the proper maintenance of records on which the current year's application is based for a period of three years after the close of the registration year.

The mileage period is July 1 - June 30, which corresponds with West Virginia's registration year. In order to obtain mileage reports for a complete year, West Virginia bases applications on the prior full year or a year removed. Therefore, West Virginia based carriers are liable for proper maintenance of records for a total of five years after the mileages were generated.

In trip-lease or lease agreements, the registrant is responsible for maintaining mileage records. It is the responsibility of the registrant to contact the lessee for mileage records in situations where records were turned over to the lessee for any reason.

ACCEPTABLE SOURCE DOCUMENTS - An acceptable source document used to verify fleet mileage is some type of "Individual Vehicle Mileage Record(s)" (IVMR). IVMRs shall contain the following information:

MINIMUM REQUIREMENTS:

- 1) Date of trip (starting and ending)
- 2) Trip origin and destination
- 3) Route of travel
- 4) Beginning and ending odometer or hubometer reading of the trip

- 5) Total trip miles
- 6) Mileage by jurisdiction
- 7) Unit number or vehicle identification number.

For Records produced wholly or partly by a vehicle-tracking system, including a system based on a global positioning system (GPS):

- (i) the original GPS or other location data for the Vehicle to which the Records pertain
- (ii) the date and time of each GPS or other system reading
- (iii) the location of each GPS or other system reading
- (iv) the beginning and ending reading from the odometer, hubodometer, engine control module (ECM), or any similar device for the period to which the Records pertain
- (v) the calculated distance between each GPS or other system reading
- (vi) the route of the Vehicle's travel
- (vii) the total distance traveled by the Vehicle
- (viii) the distance traveled in each jurisdiction
- (ix) the Vehicle identification number or Vehicle unit number

Summaries:

- (i) a summary of the Fleet's operations for each month, which includes both the full distance traveled by each Apportioned Vehicle in the Fleet during the calendar month, and the distance traveled in the month by each Apportioned Vehicle in each Jurisdiction
- (ii) a summary of the Fleet's operations for each calendar quarter, which includes both the full distance traveled by Vehicles in the Fleet during the calendar quarter, and the distance traveled in each Jurisdiction by the Vehicles in the Fleet during the calendar quarter
- (iii) a summary of the quarterly summaries

OPTIONAL REQUIREMENTS:

- 1) Vehicle fleet number
- 2) Registrant's name
- 3) Trailer number
- 4) Driver's signature and/or name

SAMPLE FORMS - Driver Instructions for Individual Vehicle Mileage Record

- 1) Give registrant's name.
- 2) Enter equipment number of power unit
- 3) Enter fleet number of power unit.
- 4) Record the date this trip began.
- 5) Record the city and the state where this trip began.
- 6) Record the meter reading BEFORE starting trip.
- 7) Give the state abbreviation of each jurisdiction (state) in which you are traveling.
- 8) List each highway number traveled in each jurisdiction. The highway numbers are required by jurisdiction auditors to verify miles reported.
- 9) Record total miles for each jurisdiction traveled.
- 10) Add individual jurisdiction miles and record the total.
- 11) Record the date this trip ended.
- 12) Record the city and state that was the most distant for this trip.
- 13) Record the ENDING meter reading at the end of this trip.

- 14) Subtract the beginning meter reading from the ending meter reading and record total trip miles. Note the total miles of all jurisdictions should equal the difference between the beginning and ending meter reading.
- 15) The driver is to insert signature in the space provided.

INDIVIDUAL VEHICLE MILEAGE RECORD

Registrants Name _____ Vehicle Number _____ Fleet Number _____ Date _____

Ending Odometer _____ less Beginning Odometer _____ equals Total Miles _____

ORIGIN

Trip 1 _____
 Trip 2 _____
 Trip 3 _____
 Trip 4 _____
 Trip 5 _____

DESTINATION

Trip 1 _____
 Trip 2 _____
 Trip 3 _____
 Trip 4 _____
 Trip 5 _____

STATE	ODOMETER READING	ROUTES OF TRAVEL	MILES/STATE	GALS/FUEL
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			
	IN			
	OUT			

TOTAL

MILES

GALLONS

TOTAL MILES BY STATE

WV										

ATTACH DAILY FUEL RECEIPTS
 TO THIS REPORT

DRIVER SIGNATURE _____

MONTHLY RECAP

REGISTRANT'S NAME _____ FLEET NUMBER: _____ EQUIPMENT NUMBER: _____

MONTH/YEAR: _____

[illegible]

QUARTERLY RECAP

FOR THE QUARTER _____ through _____

REGISTRANT'S NAME _____ FLEET NUMBER: _____ EQUIPMENT NUMBER: _____

MONTH	MILES PER JURISDICTION												TOTAL MILES
JURISDICTION													
COLUMN TOTAL													

***** IF ADDITIONAL SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS *****

REGISTRANT'S NAME _____ FLEET NUMBER: _____ EQUIPMENT NUMBER: _____

[illegible]

TOTAL FOR PAGE _____

***** IF ADDITIONAL SPACE IS NEEDED, ATTACH ADDITIONAL SHEETS *****

CHAPTER FOUR - TEMPORARY CREDENTIALS

TEMPORARY CREDENTIALS **Apportioned Temporary Plates**

The IRP Section of the West Virginia Division of Motor Vehicles will issue apportioned temporary plates (made of paper) upon request to new carriers or for new vehicles added to the apportioned fleet, authorizing temporary apportioned vehicle registration, pending issuance of IRP credentials.

However, apportioned temporary plates will NOT be issued on vehicles being renewed under IRP.

This temporary authorization is a non-mandated privilege and a courtesy which should not be abused. At the time the authority is issued, the registrant will receive an invoice for their apportioned registration. The issuance of temporary operating authority obligates the carrier to complete the registration process, including the full payment of the invoice. Failure to pay the invoice can result in suspension of your driver's license. Temporary operating authority cannot be issued without applying for apportioned registration. The temporary authorization covering a specific vehicle cannot be transferred to another vehicle.

The IRP Unit reserves the right to refuse temporary authority to any carrier who has abused the privilege, or whose account is not in good standing. The apportioned temporary plate will be valid for a period of forty days, with a fee of \$3.00 per vehicle. Temporary operating authority can be picked up at our Charleston office during normal working hours, 8:30 a.m. to 5:00 p.m. or received by mail delivery.

Temporary apportioned operating authority can also be issued, upon request, for carriers who are currently registered with apportioned plates when changes are made to the vehicle and/or fleet record(s). These temporary operating authorities may be obtained from this office upon receipt of a completed Schedule C. For assistance with apportioned temporary plates or temporary apportioned operating authority, please call the DMV IRP Section in Charleston at (304) 926-3905.

WV DIVISION OF MOTOR VEHICLES
MOTOR CARRIER SERVICES
5707 MACCORKLE AVENUE SE
PO BOX 17900
CHARLESTON, WEST VIRGINIA 25317

No: 0020100008

TEMPORARY REGISTRATION CERTIFICATE

Registrant:
D.B.A. :
Address :

Carrier Type : HH
Account/Fleet No: 080000 002
Date authorized : 11/09/10
Expiration date : 12/19/10

City/St/Zip: CHARLESTON WV

Temp tag #	Unit number	Year	Make	VIN	USDOT
	1000	2000	KENW	DFWTESTVEH0212345	2233445

W.V. GRANTS INTERSTATE RECIPROCITY MOVEMENTS IN NON-IRP STATES AT THE BASE
STATE MAXIMUM WEIGHT: 80,000

GROSS VEHICLE WEIGHT QUALIFIED IN THE FOLLOWING IRP STATES:

AB 36,287	AL 80,000	AR 80,000	AZ 80,000	BC 36,287	CA 80,000
CO 80,000	CT 80,000	DC 80,000	DE 80,000	FL 80,000	GA 80,000
IA 80,000	ID 80,000	IL 80,000	IN 80,000	KS 80,000	KY 80,000
LA 80,000	MA 80,000	MB 36,287	MD 80,000	ME 80,000	MI 80,000
MN 80,000	MO 80,000	MS 80,000	MT 80,000	NB 36,287	NC 80,000
ND 80,000	NE 80,000	NH 80,000	NJ 80,000	NL 36,287	NM 80,000
NS 36,287	NV 80,000	NY 80,000	OH 80,000	OK 80,000	ON 36,287
OR 80,000	PA 80,000	PE 36,287	QC 6AXLE	RI 80,000	SC 80,000
SD 80,000	SK 36,287	TN 80,000	TX 80,000	UT 80,000	VA 80,000
VT 80,000	WA 80,000	WI 80,000	WV 80,000	WY 80,000	** *****

I hereby state, under penalty of false swearing and penalties outlined in Chapters 17A and 17D, that there is in effect a motor vehicle liability policy upon the described vehicle in accordance with the provisions of the West Virginia Motor Vehicle Code.

I hereby certify, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge and belief. Acceptance of this temporary registration certifies my agreement to pay the implied registration costs for the above vehicle(s) listed.

Signature _____

Effective date for Insurance Policy from _____ to _____

Name of Insurance Company _____

Name of Insurance Agent _____ Insurance Policy No. _____

ALL TRAILERS QUALIFIED

THIS FORM COMPUTER GENERATED

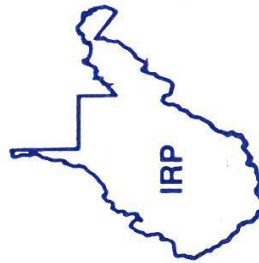
To Verify call 1(800)642-9066



WEST VIRGINIA

/Year		VIN #	Issue Date	EXP I R E S
MONTH			DAY	YEAR

015627



APPORTIONED



WEST VIRGINIA APPORTIONED REGISTRATION CAB CARD

REGISTRANT WV TEST						REGISTRATION YEAR 2013	
ACCOUNT NO. 99999	FLEET NO. 210	SUPP NO. 000	WEIGHT GRP. 80000	DECAL NO. 9000000	PLATE NO. BA900000		
REGISTRANT/OPERATOR (LESSEE) DBA-DBA TEST TEST WV 12345			USDOT OF CARRIER RESPONSIBLE FOR SAFETY 1234567 ARTHUR J KENYON PO BOX 5705 KETCHIKAN AK 99901				
OWNER (LESSOR) TEST 2013							
UNIT NO. 1	YEAR 2006	MAKE KENW	TYPE TT	CARRIER TYPE PC	FUEL D	SEATS/BUS	DATE REGISTERED 1/16/2014
VEHICLE IDENTIFICATION NO. TEST2013		TITLE NO. TESTTITLE	UNLADEN WT 18000	% FACTOR .016950	PRICE 60000	EXPIRATION DATE 6/30/2014	

The vehicle described herein has been proportionally registered between the State of WEST VIRGINIA and other JURISDICTIONS as shown below. The weight is shown in pounds for States and kilograms for Provinces. Quebec is listed on the cab card with number of axles in lieu of kilograms.

AB036287 AL080000 AR080000 AZ080000 BC036287 CA080000 CO080000 CT080000
DC080000 DE080000 FL080000 GA080000 IA080000 ID080000 IL080000 IN080000
KS080000 KY080000 LA080000 MA080000 MB036287 MD080000 ME080000 MI080000
MN080000 MO080000 MS080000 MT080000 NB036287 NC080000 ND080000 NE080000
NH080000 NJ080000 NL036287 NM080000 NS036287 NV080000 NY080000 OH080000
OK080000 ON036287 OR080000 PA080000 PE036287 QC6AXLE. RI080000 SC080000
SD080000 SK036287 TN080000 TX080000 UT080000 VA080000 VT080000 WA080000
WI080000 WV080000 WY080000 *****

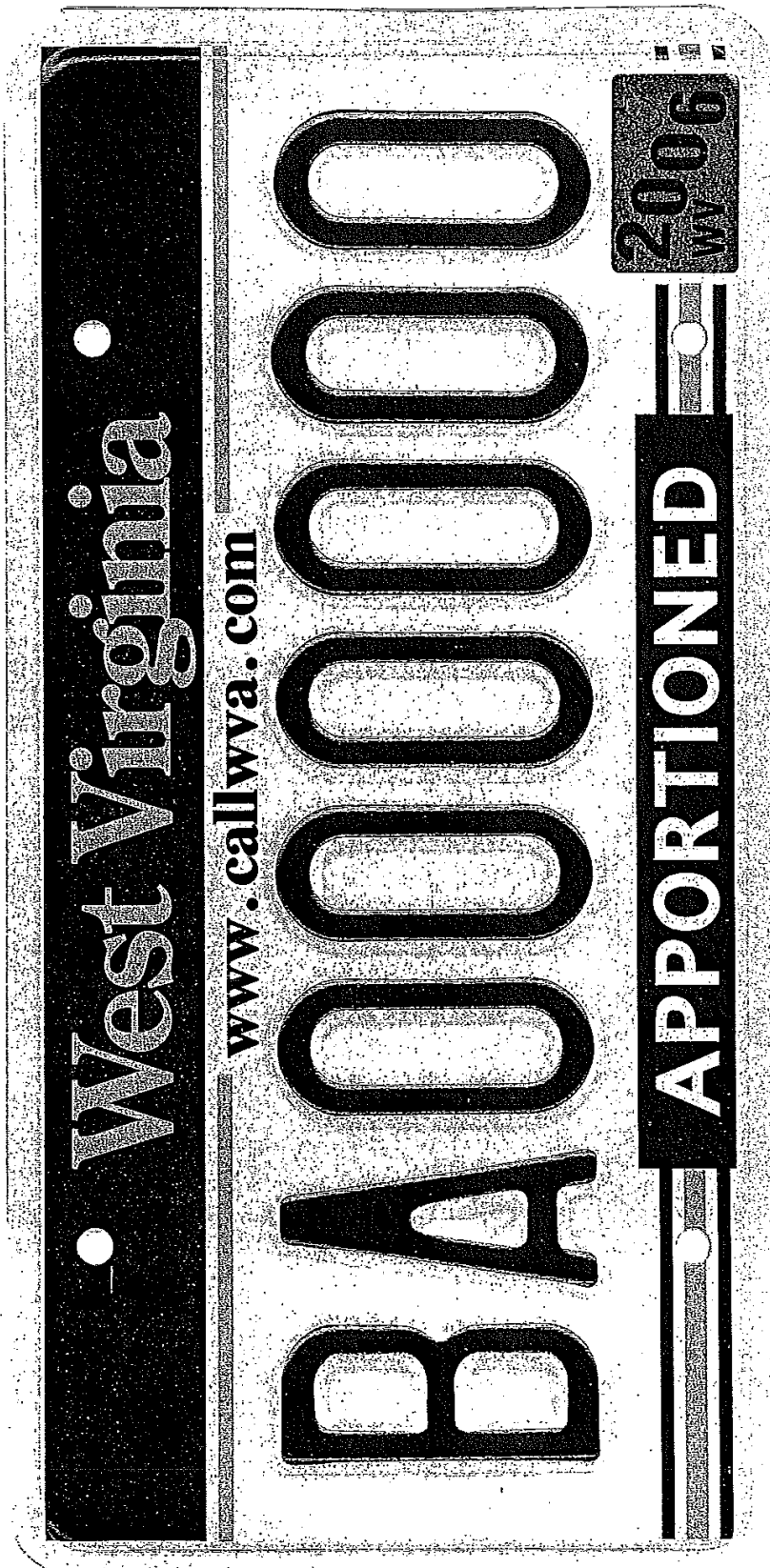
STATE OF WEST VIRGINIA – THE DIVISION OF MOTOR VEHICLES

SIGNATURE OF REGISTRANT _____

NO JURISDICTIONS ARE TO BE LISTED AFTER THE ROW OF ASTERISKS OR CAB CARD IS INVALID. IF THIS VEHICLE IS SOLD OR OTHERWISE DELETED FROM YOUR APPORTIONED ACCOUNT, THIS CAB CARD AND THE CORRESPONDING APPORTIONED PLATE MUST BE SURRENDERED TO THE STATE OF WEST VIRGINIA DIVISION OF MOTOR VEHICLES, MOTOR CARRIER SERVICES OFFICE. IF THE CAB CARD APPEARS ALTERED, CONTACT THE WEST VIRGINIA DIVISION OF MOTOR VEHICLES, MOTOR CARRIER SERVICES OFFICE FOR VERIFICATION AT 1-800-642-9066.

WV TEST
TEST
TEST WV 12345





OUT-OF-STATE CARRIERS

Trip permits for out-of-state based carriers to travel through West Virginia may be obtained by contacting the wire services listed below or by purchasing online at <http://www.wv.gov/tp>. These permits are valid for a period of ten (10) days at a cost of \$34.00 each. The wire services will add a service fee to the permits. Any vehicle or combination of vehicles for which a trip permit has been issued may be operated in interjurisdiction or intrajurisdiction commerce for the period allowed under such permit.

Comdata Corporation 7880 Bent Branch Drive Suite 100 Irvin, TX 75063 Phone: 1-800-749-9143 Fax: 1-800-749-9107 Contact: Nance Trest Customers Phone: 1-800-749-7166	Interstate Permit Service P O Box 32493 Columbus, Ohio 43232 Phone: 1-614-55-9490 1-800-343-4889 Fax: 1-800-851-1252 Contact: Kim Day
Custom Permit Service Company 2400 Briggs Road Suite 3 Columbus, Ohio 43223 Phone: 1-614-351-1740 1-800-669-5014 Fax: 1-800-822-6447 Contact: Amy Adkins	Nova Permits & Pilot Cars 2800 Ave St-Jean Baptiste Suite 235 Quebec, Canada G2E6J5 Phone: 1-800-567-7775 Fax: 1-418-527-3999 Contact: Jo Alain
Jet Permit, Ltd. P O Box 349 Hales Corners, Wisconsin 53130 Phone: 1-414-425-2911 1-800-788-0603 Fax: 1-404-425-7743 Contact: Dick, Alane, or Carol	Fleet One LLC 613 Baker Town Rd Antioch TN 37013 Phone 1-877-251-7639 Option #1 Fax: 1-877-381-7587 Contact: Alicia Cunningham
Trans/Mid-America, Inc. 14655 California Street Omaha, Nebraska 68154 Phone 1-800-228-7577 Fax: 1-402-493-7376 Contact: Alyce Kruse	Electronic Funds Systems LLC dba T-Check Systems Inc. 8170 Upland Cir, Suite 100 Chanhassen, MN 55317 Phone 1-866-351-2435 Fax 1-952-683-4218
J J Keller & Associates 3003 W Breezewood Lane P O Box 368 Neenah, Wisconsin 54957 Phone 1-800-231-5266 Fax: 1-920-727-7403 or 1-866-440-6358	State Permit Service 7049 Mears Gate Drive NW Suite A North Canton, Ohio 44720 Phone 1-330-497-0446 or 1-800-331-4805 Fax 1-330-497-9914 Contact: Anthony Deliz
AZIP Permits P O Box 564 North Scituate, Rhode Island 02857 Phone: 1-800-937-6329 Fax: 1-401-415-0009	

WHAT ARE THE ALLOWABLE WEIGHTS IN THE MEMBER STATES OF THE IRP?

Jurisdiction	Maximum Operating Weight (in lbs.)	Maximum Cab Card Weight (in lbs.)
Alabama	80000	
Alberta	139992	139992
Arizona	80000	80000
Arkansas	80000	80000
British Columbia	139994	139994
California	80000	80000
Colorado	85000	80000
Connecticut		
Delaware	80000	80000
District of Columbia	80000	80000
Florida	80000	80000
Georgia	80000	80000
Idaho	129000	129000
Illinois	80000	80000
Indiana	80000	80000
Iowa		
Kansas	85500	85500
Kentucky	80000	80000
Louisiana	88000	88000
Maine	100000	100000
Manitoba	139994	139994
Maryland	80000	80000
Massachusetts		
Michigan	160001	160001
Minnesota	80000	
Mississippi	80000	80000
Missouri	80000	80000
Montana	138000	138000
Nebraska	94000	94000
Nevada	129000	80000
New Brunswick	137786	
New Hampshire	80000	80000
New Jersey	80000	80000
New Mexico	86400	80000
New York		
Newfoundland and Labrador		
North Carolina	80000	80000
North Dakota	105500	105500
Nova Scotia		
Ohio	80000	80000

Oklahoma	90000	90000
Ontario	139992	139992
Oregon	105500	105500
Pennsylvania	80000	80000
Prince Edward Is.	137788	137788
Quebec		
Rhode Island	80000	80000
Saskatchewan	139994	139994
South Carolina	80000	80000
South Dakota		
Tennessee	80000	80000
Texas	80000	80000
Utah	129000	80000
Vermont	80000	80000
Virginia	80000	80000
Washington	105500	105500
West Virginia	80000	80000
Wisconsin	80000	80000
Wyoming	117000	117000

CAUTION: Before you decide to register for a weight exceeding 80,000 lbs., check carefully the maximum weights allowed on the interstate highways. In a number of states, special permits are required after 80,000 lbs.

OVERSIZE/OVERWEIGHT PERMITS

West Virginia Oversize/Overweight permits are obtained from:

Division of Highways
Building 5 Room 337
State Capitol Complex
Charleston, WV 25305
(304) 558-0384

CHAPTER FIVE - LISTING OF RELATING AGENCIES

JURISDICTION ABBREVIATIONS

AL ALABAMA	ND NORTH DAKOTA
AK ALASKA	OH OHIO
AZ ARIZONA	OK OKLAHOMA
AR ARKANSAS	OR OREGON
CA CALIFORNIA	PA PENNSYLVANIA
CO COLORADO	RI RHODE ISLAND
CT CONNECTICUT	SC SOUTH CAROLINA
DC DISTRICT OF COLUMBIA	SD SOUTH DAKOTA
DE DELAWARE	TN TENNESSEE
FL FLORIDA	TX TEXAS
GA GEORGIA	UT UTAH
HI HAWAII	VT VERMONT
ID IDAHO	VA VIRGINIA

IL ILLINOIS
IN INDIANA
IA IOWA
KS KANSAS
KY KENTUCKY
LA LOUISIANA
MD MARYLAND
MA MASSACHUSETTS
MI MICHIGAN
MN MINNESOTA
MS MISSISSIPPI
MO MISSOURI
MT MONTANA
NE NEBRASKA
NV NEVADA
NH NEW HAMPSHIRE
NJ NEW JERSEY
NM NEW MEXICO
NY NEW YORK
NC NORTH CAROLINA

WA WASHINGTON
WV WEST VIRGINIA
WI WISCONSIN
WY WYOMING

AB ALBERTA
BC BRITISH COLUMBIA
MB MANITOBA
NB NEW BRUNSWICK
NL NEWFOUNDLAND & LABRADOR
NS NOVA SCOTIA
NT NORTHWEST TERRITORY
ON ONTARIO
PE PRINCE EDWARD ISLAND
QC QUEBEC
SK SASKATCHEWAN
YT YUKON TERRITORY

MX - MEXICO

IRP REGISTRATION AGENCIES

ALABAMA Department of Revenue Motor Vehicles Division P O Box 327610 Montgomery, AL 36132-7610 Phone: 334-242-9008 Fax: 334-353-8698 http://www.revenue.alabama.gov/	ALBERTA Alberta Transportation 1 st Floor 803 Manning Road NE Calgary, AB T2E 7M8 Phone: 403-297-2920 Fax: 403-297-2917 http://www.trans.gov.ab.ca/
ARIZONA Department of Transportation Motor Vehicle Division 1801 W Jefferson Street Mail Drop 527M Phoenix, AZ 85007 Phone: 602-712-6775 Fax: 602-712-7869 http://www.azdot.gov/	ARKANSAS Department of Finance and Administration Office of Motor Vehicles - IRP Unit P O Box 8091 Little Rock, AR 72203 Phone: 501-682-4653 Fax: 501-682-4615 http://www.arkansas.gov/dfa/
BRITISH COLUMBIA ICBC Prorate P O Box 7500 Stn. Terminal Vancouver, BC V6B 5R9 Phone: 604-443-4450 Fax: 604-443-4451 http://www.icbc.com/registration-licensing/	CALIFORNIA Department of Motor Vehicles P O Box 932320 MS: H160 Sacramento, CA 94232-3200 Phone: 916-657-7971 Fax: 916-657-6628 http://www.dmv.ca.gov/
COLORADO Department of Revenue Motor Carrier Services - IRP Unit 1881 Pierce Street, Room 114 Lakewood, CO 80214 Phone: 303-205-5602 Fax: 303-205-5981 http://www.revenue.state.co.us/	CONNECTICUT Department of Motor Vehicles IRP Unit 60 State Street Room 260 Wethersfield, CT 06161-1010 Phone: 860-263-5281 Fax: 860-263-5582 http://www.ct.gov.dmv/
DELAWARE Motor Fuel Tax Administration IRP Unit P O Drawer 7065 Dover, DE 19903-7065 Phone: 302-744-2701 Fax: 302-739-6299 http://www.dmv.de.gov	DISTRICT OF COLUMBIA Department of Motor Vehicles International Registration Plan 95 M Street, SW Washington, DC 20024 Phone: 202-729-7079 Fax: 202-729-7174 http://dmv.dc.gov
FLORIDA Department of Highway Safety & Motor Vehicles Neil Kirkman Building 2900 Apalachee Parkway Tallahassee, FL 32399 Phone: 850-617-2909 Fax: 850-617-5184	GEORGIA Department of Revenue Motor Vehicle Division – IRP Section 1200 Tradeport Blvd Hapeville, GA 30354 Phone: 404-968-3690 Fax: 404-747-6816

http://www.flhsmv.gov IDAHO Transportation Department Division of Motor Vehicles P O Box 7129 Boise, ID 83707-1129 Phone: 208-334-8611 Fax: 208-334-2006 http://www.itd.idaho.gov	http://www.dor.ga.gov/ ILLINOIS Secretary of State Vehicle Services Department Room 300, Howlett Building Springfield, IL 62756 Phone: 217-785-1800 Fax: 217-524-0123 http://www.cyberdriveillinois.com
INDIANA Department of Revenue Motor Carrier Services Division 5252 Decatur Boulevard, Suite R Indianapolis, IN 46241 Phone : 317-615-7340 Fax: 317-821-2335 http://www.in.gov/dor/	IOWA Department of Transportation Office of Motor Carrier Services P O Box 10382 Des Moines, IA 50306-0382 Phone: 515-237-3239 Fax: 515-237-3252 http://www.dot.state.ia.us/
KANSAS Division of Vehicles Motor Carrier Services Bureau 1500 S W Arrowhead Road Topeka, KS 66604-4027 Phone: 785-271-3145 Fax: 785-271-3283 http://www.ksrevenue.org/	KENTUCKY Transportation Cabinet IRP Section Box 2323 Frankfort, KY 40602-2323 Phone: 502-564-4120 Fax: 502-564-4138 http://www.kytc.state.ky.us/
LOUISIANA Department of Public Safety & Corrections Office of Motor Vehicles – IRP Section 7979 Independence Blvd RM 101 Baton Rouge, LA 70806 Phone: 225-925-6270 Fax: 225-925-3976 http://www.corrections.state.la.us/	MAINE Bureau of Motor Vehicles Maine Bureau of Motor Vehicles #29 State House Station Augusta, ME 04330 Phone: 207-624-9000 Ext. 52135 Fax: 207-624-9086 http://www.maine.gov/sos/bmv/
MANITOBA Commercial Vehicle Registration Box 6300 100-234 Donald Street Winnipeg, MB R3C 4A4 Phone: 204-985-7775 Fax: 204-953-4998 http://www.mpi.mb.ca	MARYLAND Motor Vehicle Administration 6601 Ritchie Highway, NE Glen Burnie, MD 21062 Phone: 410-424-3014 Fax: 410-768-7163 http://www.mva.state.md.us/
MASSACHUSETTS Registry of Motor Vehicles IRP Section 25 Newport Avenue Quincy, MA 02171 Phone: 617-351-9320 Fax: 617-351-9399 http://www.mass.gov/rmv/	MICHIGAN Department of State Secondary Complex 7064 Crowner Drive Lansing, MI 48918-9915 Phone: 517-322-1097 Fax: 517-322-3424 http://www.michigan.gov/sos

MINNESOTA Department of Public Safety 445 Minnesota Street Suite 195 St. Paul, MN 55101 Phone: 651-205-4449 Fax: 651-215-0027 http://www.dps.state.mn.us/	MISSISSIPPI State Tax Commission P O Box 1140 Jackson, MS 39215 Phone: 601-923-7100 Fax: 601-923-7133 http://www.dor.ms.gov
MISSOURI Department of Transportation Motor Carrier Services P O Box 893 Jefferson City, MO 65102-0893 Phone: 573-751-7100 Fax: 573-751-0916 http://www.modot.org/	MONTANA Department of Transportation Montana Motor Carrier Services Division P O Box 4639 Helena, MT 59620 Phone: 406-444-6130 Fax: 406-444-7670 http://www.mdt.mt.gov/
NEBRASKA Department of Motor Vehicles Motor Carrier Services P O Box 94729 Lincoln, Ne 68509-4729 Phone: 402-471-4435 Fax: 402-471-4024 http://www.dmv.state.ne.us	NEVADA Department of Motor Vehicles Motor Carrier Division 555 Wright Way Carson City, NV 89711 Phone: 775-684-4711 Fax: 775-684-4619 http://www.dmvnv.com/
NEWFOUNDLAND & LABRADOR Department of Government & Services P O Box 8710 St. John's, NL A1B 4J5 Phone: 709-729-4921 Fax: 709-729-7616 http://www.gs.gov.nl.ca/	NEW BRUNSWICK Department of Public Safety 364 Argyle Street 3 rd Floor Fredericton, NB E3B 5H1 Phone: 506-453-2407 Fax: 506-444-5950 http://www.gnb.ca/0276/vehicle/index-e.asp
NEW HAMPSHIRE Department of Safety International Registration Plan 23 Hazen Drive Concord, NH 03305 Phone: 603-271-2196 Fax: 603-271-1189 http://www.nh.gov/safety/divisions/dmv	NEW JERSEY Motor Vehicle Commission Motor Carriers Services, IRP Section 225 E State Street, P O Box 178 Trenton, NJ 08666-0178 Phone: 609-633-9399 Fax: 609-633-9394 http://www.state.nj.us/mvc/
NEW MEXICO Motor Vehicle Division Taxation & Revenue Department P O Box 5188 Santa Fe, NM 87502 Phone: 505-476-1530	NEW YORK Department of Motor Vehicles International Registration Bureau P O Box 2850-ESP Albany, NY 12220-0850 Phone: 518-473-5834

<p>Fax: 505-476-1571 http://www.tax.state.nm.us/mvd/mvd_home.htm</p>	<p>Fax: 518-402-2366 http://www.nydmv.state.ny.us/</p>
<p>NORTH CAROLINA Department of Transportation Division of Motor Vehicles International Registration Plan Section 1425 Rock Quarry Road, Suite 100 Raleigh, NC 27610 Phone: 919-861-3720 Fax: 919-715-9129 http://edmv-cts.dot.state.nc.us/cts/wfm</p>	<p>NORTH DAKOTA Department of Transportation Motor Vehicle Division 608 East Boulevard Avenue Bismarck, ND 58505-0780 Phone: 701-328-2725 Fax: 701-328-3500 http://www.dot.nd.gov/</p>
<p>NOVA SCOTIA Department of Business & Consumer Service P O Box 2734 Halifax, NS B3J 3P7 Phone: 902-424-3912 Fax: 902-424-2633 http://www.gov.ns.ca/snsmr/</p>	<p>ONTARIO Ministry of Transportation Building "C" Room 143 1201 Wilson Avenue Downsview, ON M3M 1J8 Phone: 416-235-3923 Fax: 416-235-3924 http://www.mto.gov.on.ca/english/</p>
<p>OHIO Bureau of Motor Vehicles P O Box 16520 Columbus, OH 43216-6520 Phone: 614-752-7598 Fax: 614-752-7001 http://bmv.ohio.gov/</p>	<p>OKLAHOMA OK Corporation Commission Transportation Division 2101 North Lincoln Blvd Oklahoma City, OK 73105 Phone: 405-521-3036 Fax: 405-525-2906 http://www.occ.state.ok.us/</p>
<p>OREGON Department of Transportation Motor Carrier Transportation Division 550 Capitol Street NE Salem, OR 97301-2530 Phone: 503-378-6699 Fax: 503-378-5765 http://egov.oregon.gov/ODOT/MCT</p>	<p>PENNSYLVANIA Department of Transportation Commercial Registration Section 1101 S Front Street 1st Floor Harrisburg, PA 17104 Phone: 717-346-0608 Fax: 717-783-6349 http://www.dmv.state.pa.us/</p>
<p>PRINCE EDWARD ISLAND Highway Safety Division Department of Transportation & Public Works 33 Riverside Drive P O Box 2000 Charlottetown, PEI C1A 7N8 Phone: 902-368-5202 Fax: 902-368-6269 http://www.gov.pe.ca</p>	<p>QUEBEC SOCIETE DE L'ASSURANCE AUTOMOBILE DU QUEBEC 333, boulevard Jean Lesage, Local C-3-13 Quebec City, Quebec, Canada G1K 8J6 Phone: 418-528-4343 Fax: 418-643-4624 http://www.saaq.gouv.qc.ca/en/index.php</p>
<p>RHODE ISLAND Division of Motor Vehicles IRP Services Section 45 Park Place</p>	<p>SASKATCHEWAN Government Insurance 2260 11th Avenue Regina, Saskatchewan S4P 2N7</p>

Pawtucket, RI 02860 Phone: 401-728-6692 Fax: 401-728-6963 http://dmv.ri.gov/	Phone: 306-751-1200 Fax: 306-359-0867 http://www.sgi.sk.ca/
SOUTH CAROLINA Department of Motor Vehicles P O Box 1498 Blythewood, SC 29016 Phone: 803-896-3870 Fax: 803-896-2698 http://www.scdmvonline.com/DMVNew/default.aspx	SOUTH DAKOTA Department of Revenue Prorate and Commercial Licensing 445 East Capitol Avenue Pierre, SD 57501-3185 Phone: 605-773-3314 Fax: 605-773-8416 http://www.state.sd.us/drr2/motorvehicle/index.htm
TENNESSEE Department of Revenue Motor Carrier Section 301 Plus Park Blvd Nashville, TN 37217 Phone: 615-399-4265 Fax: 615-361-5924 http://state.tn.us/revenue/motorcarrier/index.htm	TEXAS Department of Motor Vehicles Motor Carrier Division 4000 Jackson Avenue Austin, TX 78731 Phone: 512-374-5396 Fax: 512-465-3004 http://www.dmv.tx.gov/motor_carrier/registration/interstate/apportioned.htm
UTAH Department of Transportation Division of Motor Vehicles 210 North 1950 West Salt Lake City, UT 84134 Phone: 801-297-6800 Fax: 801-297-6899 http://www.udot.utah.gov	VERMONT Agency of Transportation Motor Vehicle Unit 120 State Street Montpelier, VT 05603-0001 Phone: 802-828-2071 Fax: 802-828-3577 http://www.dmv.state.vt.us/commercial.htm
VIRGINIA Department of Motor Vehicles 2300 West Broad Street P O Box 27412 Richmond, VA 23269-0001 Phone: 804-497-7100 Fax: 804-367-1073 http://www.dmv.virginia.gov/dmvnet/online.asp	WASHINGTON Department of Licensing Prorate and Fuel Tax Services P O Box 9228 Olympia, WA 98507-9228 Phone: 360-664-1811 Fax: 360-664-8468 http://www.dol.wa.gov
WISCONSIN Department of Transportation Division of Motor Vehicles P O Box 7955 Madison, WI 53707-7955 Phone: 608-266-9900 Fax: 608-267-0220 http://www.dot.wisconsin.gov/business/carriers/index.htm	WYOMING Department of Transportation 5300 Bishop Boulevard Cheyenne, WY 82009-3340 Phone: 307-777-4842 Fax: 307-777-4772 http://www.dot.state.wy.us

PERFORMANCE AND REGISTRATION **INFORMATION SYSTEMS MANAGEMENT** **(PRISM)**

What is PRISM?

PRISM is a cooperative Federal/State safety program designed to identify motor carriers with deficient safety records, and to tie a motor carrier's safety fitness to the ability to register their trucks. PRISM links the Federal Motor Carrier Safety Administration's (FMCSA) safety information with the state's motor vehicle registration process to achieve two purposes:

1. To determine the motor carrier's fitness prior to issuing a registration plate, and
2. To motivate the unsafe carrier to improve its safety performance through an improvement process and, where necessary, the application of registration sanctions.

The PRISM program includes two major processes – the Commercial Vehicle Registration Process (IRP registration) and Enforcement that work in parallel to identify motor carriers and to hold them responsible for the safety of their operations. The performance of unsafe carriers is improved through a comprehensive system of identification, education, awareness, data gathering, safety monitoring and treatment.

Commercial Vehicle Registration Process:

The International Registration Plan (IRP) commercial vehicle registration process of the states provides the framework for the PRISM program and serves two vital functions. First, it establishes a system of accountability by ensuring that no vehicle is plated without identifying the carrier responsible for the safety of the vehicle during the registration year. Second, the use of registration sanctions (denial, suspension and revocation) provides a powerful incentive for unsafe carriers to improve their safety performance.

The vehicle registration process ensures that all carriers engaged in interstate commerce are uniquely identified through a United States Department of Transportation (USDOT) number when they register their vehicles. The safety fitness of each carrier can then be checked prior to issuing vehicle registrations. Those motor carriers that have been prohibited from operating in interstate commerce by the Federal Motor Carrier Safety Administration (FMCSA) may have their ability to register vehicles denied by the state. The use of registration sanctions also provided powerful incentive for unsafe carriers to improve their safety performance.

Enforcement:

Enforcement is the means by which carrier safety is systematically tracked and improved. The process is designed to improve the safety performance of carriers with demonstrated poor safety performance through accurate identification, performance monitoring and treatment. When a carrier is identified as needing improvement in safety practices, the carrier enters the MCSIP program. The goal of MCSIP is to improve the level of safety on our nation's highways by helping carriers identify and correct safety problems. MCSIP carriers that do not improve their safety performance face penalties that are progressively more stringent. These penalties may culminate in a Federal Out-of-Service Order and possible denial, suspension and/or revocation of vehicle registrations by the State. In addition, PRISM provides for the deployment of roadside enforcement technologies that allow for more accurate identification of high-risk carriers and more efficient roadside inspections

PRISM Benefits:

PRISM demonstrates the following safety, economic and productivity benefits:

Accountability – Accountability means that safety events affecting a PRISM registered vehicle can be more accurately tied back to the responsible motor carrier via their USDOT Number and Vehicle Identification Number (VIN).

Performance-Based Approach to Safety Management – The primary means for identifying potentially poor performing carrier is through an accumulation of carrier, vehicle and drive-specific safety events that is then linked to the carrier through the carrier's USDOT number and VIN. Carriers are identified, treated and released from a safety improvement program based upon demonstrated highway performance after safety treatments have been applied.

Improved Productivity – PRISM has improved the efficiency and effectiveness of Federal and State safety efforts through the efficient allocation of scarce resources; and the use of warning letters as an effective, inexpensive alternative to on-site compliance reviews for carriers with less severe safety problems.

Improved Data Quality – PRISM has improved the accuracy and timeliness of motor carrier data by development of a procedure for obtaining current census and operational data on interstate motor carriers as part of the state's annual vehicle registration renewal process; by the development of a procedure for using plate numbers as a means to more effectively assign inspection and accident data to the responsible motor carrier; and by the use of automate procedures in the field, such as barcodes, to properly assign safety events to the proper motor carrier.

Improved Motor Carrier Safety – The PRISM program requires that motor carriers improve their identified safety deficiencies or face progressively more stringent sanctions up to a Federal Out-of-Service order and concurrent State registration suspensions. For carriers with less severe safety problems, the PRISM program pioneered the use of a warning letter as an alternative to an on-site review. This has proven to be an extremely effective and inexpensive means of improving safety performance.

Customer Service – PRISM provides a one-stop shopping opportunity for carriers to obtain a USDOT number, meet Congressionally mandated data update requirements, and get their International Registration Plan (IRP) license plates simultaneously. Through the PRISM program, the State registration office can issue USDOT numbers on behalf of the Federal government...

To get more information on PRISM or apply for a USDOT number, visit the FMCSA web site at www.fmcsa.dot.gov to read the PRISM Brochure or to complete the application for a USDOT number.

UNIFIED CARRIER REGISTRATION (UCR)

IMPORTANT NOTICE FOR ALL INTERSTATE MOTOR CARRIERS AND MOTOR PRIVATE CARRIERS

If you operate a truck or bus in interstate or international commerce, or if you offer services as a Freight Forwarder, Broker or Leasing Company, the federal Unified Carrier Registration Agreement (UCR) applies to your business. For West Virginia, this program is administered by the Public Service Commission, Motor Carrier Section.

The Unified Carrier Registration Act of 2005, passed by the U.S. Congress in 2005, requires individuals and companies that operate commercial motor vehicles in interstate or international commerce to register their business with West Virginia and pay an annual fee based on the size of their fleet. The revenues generated will be used for enforcement of motor carrier safety programs.

You must register for the calendar year by *December 31 of the prior year*, in order to be in compliance with this filing requirement.

For purposes of determining fees, a “commercial motor vehicle” is defined as a self-propelled or towed vehicle used on the highways in commerce principally to transport passengers or cargo, if the vehicle:

- (a) has a GVWR or GVW of 10,001 pounds or more;
- (b) is designed to transport 11 or more passengers, including the driver; or
- (c) is used in transporting hazardous materials in a quantity requiring placarding.

THE FEE BRACKETS ARE AS FOLLOWS:

Fleet Size (Trailers NOT Included for 2011)		Fee Per Company
From	To	
0	2	\$76.00
3	5	\$227.00
6	20	\$452.00
21	100	\$1,576.00
101	1,000	\$7,511.00
1,001	or more	\$73,346.00

Example: A motor carrier operating four tractor and nine straight trucks has a fleet size of 13 commercial motor vehicles and pays \$452.00.

Note: Brokers, freight forwarders, and leasing companies pay in the lowest fee bracket.

UCR information and application forms can be obtained from:

West Virginia Public Service Commission
ATT: Motor Carrier Section
P.O. Box 812
Charleston, WV 25323
www.psc.state.wv.us
1-800-247-8789

Payments by mail must be made by check or money order made payable to the West Virginia PSC. Please place your USDOT # on the front of your check. Mail your check or money order together with your completed UCR application form to the address above. Payment by credit card to the WVPSC can be made over the phone or in person.

Carriers can also register in the national UCR on-line system hosted by the Indiana Department of Revenue. Go to www.ucr.in.gov and follow the step by step instructions. Payments may be made on-line using MasterCard, Visa or e-Check.

The data from your UCR filing will transmit to the FMCSA Web site, www.safer.fmcsa.dot.gov. Under the FMCSA searches column, click on Unified Carrier Registration, then enter the USDOT number. Each year in which a filing has been completed will be listed.

No credential is issued for UCR. Safety enforcement personnel will verify through the Federal database that you have met the requirement. If you utilize the online system, you have the ability to print a receipt.

Failure to receive a notification of renewal each year does not exclude you from meeting the requirements of UCR. Review your Federal information at www.safer.fmcsa.dot.gov. Click on "Carrier Snapshot," enter your USDOT or MC number and verify that all your information is correct. To update your USDOT data online, go to www.safer.fmcsa.dot.gov. Select FMCSA Registration and Updates, then click Online Registration Without Help. From there you can make the appropriate selections to update your information.

CHAPTER SIX - INTERNATIONAL FUEL TAX AGREEMENT

INTRODUCTION

The International Fuel Tax Agreement (IFTA) can significantly reduce your paperwork and compliance burdens for fuel tax reporting of gasoline, diesel, propane, blended fuel (gasohol, ethanol), and compressed natural gas. IFTA is a base state fuel tax agreement among jurisdictions to simplify the reporting of fuel taxes by interstate motor carriers. Upon application, the carrier's base jurisdiction will issue credentials that will allow the IFTA licensee to travel in all IFTA jurisdictions. Jurisdiction refers to a state of the United States, the District of Columbia or a province or territory of Canada.

Advantages of IFTA include:

- * A single fuel tax license (and decal) that authorizes your vehicles to travel in all member jurisdictions.
- * A single fuel tax report that details your operations in each of the member jurisdiction.
- * Fewer audits, usually conducted by the auditors from your base jurisdiction.

Vehicles can be licensed through West Virginia IFTA, under the following three circumstances:

- * You are a West Virginia based interstate motor carrier (your qualified motor vehicles are registered in West Virginia) traveling in two (2) or more IFTA jurisdictions.
- * You have qualified motor vehicles that actually travel on West Virginia highways
- * You keep operational control and records for your vehicles in West Virginia or can make your records available for audit in West Virginia.

Do NOT register your vehicles for IFTA if they do not leave the state.

DEFINITIONS

AUDIT	a physical examination of the records and source documents supporting the licensee's quarterly tax reports.
BASE JURISDICTION	the member jurisdiction where qualified motor vehicles are based for vehicle registration purposes, operational control and operational records of the licensee's qualified motor vehicles are maintained or can be made available, and where some travel is accrued by qualified motor vehicles within the fleet. The Commissioners of two or more affected jurisdictions may allow the consolidation of several fleets, which would otherwise be based in two or more jurisdictions.
CARRIER	a person who operates or causes to be operated a qualified motor vehicle on any highway in West Virginia.
COMMISSIONER	the official designated by the jurisdiction to be responsible for the administration of IFTA.
FLEET	one or more vehicles.
IN-JURISDICTION DISTANCE	total number of miles or kilometers operated by a registrant or licensee's qualified motor vehicles within a jurisdiction. In-jurisdiction miles or kilometers does not include those operated on a fuel tax trip permit or those exempted from fuel taxation by a jurisdiction.
JURISDICTION	a state of the United States, the District of Columbia, or a province or territory of Canada.
LICENSEE	any person who holds an uncanceled IFTA license issued by the base jurisdiction.
MEMBER JURISDICTION	a jurisdiction that is a member of the International Fuel Tax Agreement.
MOTOR FUELS	all fuels used for the generation of power for propulsion of qualified motor vehicles.
RECREATIONAL VEHICLES	vehicles such as motor homes, pickup trucks with attached campers and buses, when used exclusively for personal pleasure by an individual. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.
REPORTING PERIOD	a period of time consistent with the calendar quarterly periods of January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

REVOCATION	withdrawal of license and privileges by the licensing jurisdiction.
SUSPENSION	temporary removal of privileges granted to the licensee by the licensing jurisdiction.
TOTAL DISTANCE	all miles or kilometers traveled during the reporting period by every qualified motor vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or nontaxable by a jurisdiction.
WEIGHT	the maximum weight of the loaded vehicle or combination of vehicles during the registration period.

QUALIFIED MOTOR VEHICLE

Qualified motor vehicle does not include recreational vehicles

A qualified motor vehicle (QMV) is a motor vehicle used, designed or maintained for the transportation of persons or property and:

1. has two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. has three or more axles regardless of weight; or
3. is used in combination when the weight of such combination exceeds 26,000 pounds or 11,797 kilograms gross vehicle weight or registered gross vehicle weight.

Recreational vehicles and vehicles owned and operated by the United States Government and subsidiaries are exempt from fuel tax licensing and reporting by West Virginia IFTA. These are the **only** exempt vehicles.

APPLICATION / LICENSING

ORIGINAL APPLICATION FOR LICENSE

To receive your IFTA license and decals, you must complete an application form and send or deliver it to the Division of Motor Vehicles. The application requests general information about you and your interstate operation. When the division receives an IFTA license application, all entries are checked to see that they are complete. If more information is required, the applicant is contacted, if the application is correct and appropriate decal fees are paid, the fuel tax credentials are issued. Each license is renewable annually. There is no fee for application or license.

All correspondence from our office will be mailed using your mailing address information provided on this form. Applications can be obtained from the Division of Motor Vehicles at P. O. Box 17900, Charleston, WV 25317 or by calling (304) 926-0799. If you cancel your account, and want to reactivate it later, you must file an original license application. For detailed information see Section 4 (Reinstatement), Subsection A.

ACCOUNT IDENTIFICATION NUMBER

Your account number will be created from your Taxpayer Identification Number (TIN) which can be your federal employer identification number (FEIN) or your social security number. This is the number issued to your business by the Internal Revenue Service (IRS).

If you are licensing as a sole proprietor (not registered as a corporation or partnership) and have no FEIN, your social security number can be used to create your account number. When completing your fuel license application, include your FEIN or social security number where indicated. Your IFTA account number should be the same number shown on your West Virginia business license.

CANCELLATION

You may cancel your IFTA account when you are no longer operating qualified motor vehicles interstate provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. To request the cancellation of your fuel license, complete the quarterly tax report for the last operational quarter. On the report, mark your request for cancellation. No telephone calls will be accepted, we must have a signed request before your account can be canceled.

Return your original IFTA license, along with any unused decals. Decals already on trucks should be peeled off and returned. If for some reason you can not return your decals, a notarized statement or letter providing an explanation why they can not be returned may be accepted. West Virginia auditors have the discretion to conduct an exit audit of your records after your IFTA account is closed. After cancellation you must keep all records for four years.

If you sell your business, the IFTA Unit must be notified in writing immediately so the existing license can be cancelled and proper license issued to the new owner. IFTA decals issued to you MUST be removed prior to the sale and returned with your final tax report. A new application form is needed to reactivate your canceled account.

IFTA LICENSE

We will issue a single IFTA license for your fleet of vehicles. The license is valid from January 1 through December 31. Make photocopies of the original license and place in each of your qualified motor vehicles. Keep the original license in a safe place. Use the original to make additional copies when adding a qualified motor vehicle to your fleet during the license year.

IFTA DECALS

You will receive a set of two (2) fuel decals for each vehicle in your fleet at a cost of \$5.00 per set. You may purchase extra decals for any additional vehicles you add to your fleet anytime during the year. The identification decals must be placed on the exterior portions of both sides of the cab. Decals are not vehicle specific. For manufacturers, dealers or drive-away operations, decals may be temporarily displayed in a visible manner on both sides of the cab. If your vehicle does not properly display the IFTA decals (in the required locations) you may receive a citation and may be required to purchase a fuel trip permit. Please contact the IFTA Section at (304) 926-0799, if you have any question on this requirement.

LEASE AND RENTAL AGREEMENTS

Leases and rental agreements should detail which party, lessor or lessee, is responsible for fuel tax reporting. These agreements do not need to specifically define the period the agreement covers. If the lease does not clearly establish which party will report fuel tax use, the vehicle owner may be held responsible. A copy of the lease or rental agreement indicating the party responsible should be kept with your records for paying and reporting fuel taxes.

BANKRUPTCIES

If you file for bankruptcy, send a copy of your order (or notice) of bankruptcy to our office. Fuel tax licenses are revoked if you fail to file reports and/or fail to pay all fuel tax, penalties and interest due. To avoid revocation of your license, please contact our office for assistance.

LICENSE RENEWAL

At least thirty days before your IFTA license expiration date, you will receive a Fuel Tax License Renewal application. Please complete this form and make any necessary changes to your name and address. Return your renewal and licensing fees to the IRP office before December 31.

Your renewal license and decal(s) will be issued after your account is screened for compliance with all West Virginia IFTA requirements. We cannot issue a renewal license or decal(s) if your account has been canceled, suspended or revoked. If your license (account) has been canceled, you must submit a new application. If your license (account) was suspended or revoked, you must file all delinquent reports, along with past due taxes, penalties and interest. The reinstatement procedure is listed below.

REINSTATEMENT

REINSTATEMENT OF FUEL TAX LICENSE

To reinstate your revoked fuel tax license, you must satisfy the requirements, which resulted in the revocation and make all required payments. This includes all taxes, penalties and interest paid in full, all reports filed, and receipt of all records requested by us. You will be required to complete a reinstatement application and pay all fees to reactivate your account.

REVOCATION AND SUSPENSION

If you do not file on time, pay your taxes in full, or follow our record keeping requirements we may revoke your fuel license. An account can be suspended for other outstanding audit assessments, or for failure to comply with other requirements. The notice of revocation or suspension will be mailed to the mailing address listed on your license application.

If your license is suspended or revoked, you must turn in your original license and all unused decals to us. You must also destroy all copies of your license and remove all decals from your vehicle(s).

Notification will be given to all West Virginia law enforcement agencies and other IFTA jurisdictions of your revocation or suspension. **DO NOT OPERATE VEHICLES IN YOUR FUEL FLEET WHILE YOUR LICENSE IS REVOKED OR SUSPENDED.**

BONDS / GUARANTEES

IFTA members are not normally required to post a bond with West Virginia. You may be required to post a bond if you do not file fuel reports, pay taxes, interest, penalties in the time allowed, or audit results determine that a guarantee is necessary to protect the interests of IFTA member jurisdictions. You may also be required to post a bond if your check(s) is returned by your banking institution

TAX REPORTING/ REFUNDS & CREDITS

QUARTERLY REPORTING

You must complete fuel tax forms (with complete payments) four times each year. The reporting quarters and due dates are as follows:

<u>REPORTING QUARTER</u>	<u>DUE DATE</u>
January - March	April 30
April - June	July 31
July - September	October 31
October - December	January 31

The IFTA quarterly tax report will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly tax report does not release the licensee from reporting obligations. A quarterly tax report must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a particular quarter. Contact us at our Taxpayer Service Division at 1-800-982-8297 or (304) 558-8500 if you do not receive the report and we will mail one to you.

We will mail you a table showing the current tax rates for the IFTA members jurisdictions for each reporting quarter. Do not use old tax rate tables. We will keep you informed of changes made to IFTA. This includes any new jurisdictions.

You must report to us each quarter. If you use only tax-paid fuel (column F, sample tax report) or do not operate your vehicles in IFTA jurisdictions (section II, sample tax report), tell us on your report. When you do not report, we must assume that you operated and are avoiding fuel tax payments. Failure to file a report with us may result in revocation of your fuel tax license. The quarterly report must be postmarked or hand delivered by the due date.

Mail your report and payment to the address shown on the report. To avoid a penalty for late filing, the tax report must be postmarked no later than midnight on the last day of the month following the close of the reporting period. If the last day of the month falls on a Saturday, Sunday, or a legal holiday, the next business day shall be considered the final filing date. Reports shall be considered filed and received on the date shown by the U.S. Postal Service or the Canada Post or Delivery Service cancellation mark stamped on the envelope containing the report.

To ensure your IFTA report is postmarked on or before the due date, we would suggest that it be mailed at least three (3) days before the due date.

ANNUAL REPORTING

You may report fuel tax on an annual basis if your qualified motor vehicle(s) travel less than 5,000 total miles in the calendar year in all IFTA jurisdictions other than West Virginia. You are eligible for annual reporting after filing at least four (4) quarterly reports with us and have a balance under \$10.00. If you qualify for annual reporting and wish to do so, write to us at the address below.

West Virginia Department of Tax & Revenue
Internal Auditing Division
IFTA Unit
P O Box 1682
Charleston, WV 25326-1682

We will notify other jurisdictions of your request. If any jurisdiction objects, you will not be able to report annually. Annual reporting must be approved by all member IFTA jurisdictions(s).

LATE REPORTING (PENALTIES and INTEREST)

IFTA requires penalties for failure to file a report, filing a report after the due date, or for underpayment of taxes.

1. The minimum penalty is \$50.00, or 10% of your total tax liability, whichever is greater. The \$50.00 penalty will also be assessed on late returns that are filed with a credit balance.
2. Interest will be charged on all late taxes due to each jurisdiction. Currently, the interest rate is 12% annually or 1% per month. If the interest rate changes, you will be informed of the change. IFTA charges a full month of interest for each month or part of a month when your report is late. For example, your first quarter report has a postmark of May 1 and you did not include the total payment. You would be charged one month interest on any tax due for any jurisdiction. Interest and tax due will never be waived. Filing on time means that the report is postmarked by the due date, and the complete payment is enclosed.

MEASUREMENTS

West Virginia filers must report fuel usage and mileage traveled in U.S. measurements. Convert fuel and mileage by using the following table. **ROUND YOUR TOTALS TO THE NEAREST WHOLE GALLON OR MILE.**

CONVERSION TABLE

One Liter	to	.2642	Gallons
One Gallon	to	3.7850	Liters
One Mile	to	1.6093	Kilometers
One Kilometer	to	.6213	Miles

TAX EXEMPT MILES

IFTA exempts fuel tax reporting when your vehicle operates under a fuel trip permit, or operates non-highway miles (off-road).

When audited, you must provide proof of exempt mileage claimed on fuel tax reports. Exempt miles are included in your total miles for computing miles per gallon (MPG) and are included in each jurisdiction's total miles, but are excluded from taxable miles. If you have questions regarding exempt mileage, contact our Taxpayer Service Division at 1-800-982-8297 or (304) 558-3333.

TAX EXEMPT VEHICLES

Recreational vehicles and vehicles owned and operated by the United States Government are exempt from fuel tax licensing and reporting by IFTA. These are the ONLY exempt vehicles.

EXEMPT FUEL USE

IFTA recognizes that some jurisdictions allow exemptions for fuel used for offloading purposes. This exemption is not calculated on the IFTA return. Exemptions must be obtained from the state in which the tax is paid. The licensee must maintain adequate records to support the exemption claimed. For further information, contact the appropriate jurisdiction.

TAXES DUE, REFUNDS & CREDITS

When completing your tax report, apply any overpayment in one jurisdiction to the taxes owed another jurisdiction. If your tax owed is more than your overpayment, send one check to us for the net tax owed. If your overpayment is more than your tax owed, send no money. We will credit the overpayment to your account for use in future quarters. If you prefer, we will refund your credit.

To request a refund mark the refund box on your tax report. All credit up to and including this report will be refunded. We will refund your credit within 90 days of your request. You must request your refund within two years (8 quarters) of filing the report. Credits of less than \$5.00 will not be refunded. However, accumulated credits of \$5.00 or more will be refunded upon request.

COMPLETING A FUEL TAX REPORT

All licensees must file an IFTA quarterly tax report. The quarterly tax report indicates the tax or refund due for each member jurisdiction. Only one (1) check is written to the Department of Tax & Revenue for the net taxes due or one check is written to the licensee for the net refund due.

Tax rates provided with the IFTA quarterly tax report will be current for all member jurisdictions. As tax rates and procedures change, the base jurisdiction will inform licensees.

Included in the IFTA quarterly tax report is the following information:

1. Total miles, taxable and nontaxable, traveled by licensees qualified motor vehicles in all jurisdictions, IFTA and non-IFTA, including trip permit miles.

2. Total gallons of fuel consumed, taxable and nontaxable, by licensees qualified motor vehicles in all jurisdictions, IFTA and non-IFTA.
3. Total miles and taxable miles traveled in each member jurisdiction.
4. Taxable gallons consumed in each member jurisdiction.
5. Tax paid gallons placed in qualified vehicles in each member jurisdiction.

NOTE: ALL NUMBERS MUST BE ROUNDED TO THE NEAREST WHOLE GALLON OR MILE, EXCEPT FOR THE MPG WHICH IS ROUNDED TO TWO PLACES AFTER THE DECIMAL.

If a licensee reports "No Operations" on a continuous basis but request decals, the Department of Tax and Revenue must assume that the licensee is operating and avoiding fuel tax payments.

If you deduct tax exempt miles, it is your responsibility to provide evidence of the exemption to our auditors.

Instructions for completion of your report are included with each quarterly fuel tax report. You may contact us Monday - Friday, 8:30 am to 4:30 pm for assistance at (304) 558-3333.

Each quarterly fuel tax report provides a section on the front of the form for fast completion. This section has areas for:

X AMENDED REPORT - Mark an "X" and show all corrections. You cannot file amended reports if you are scheduled for a fuel tax audit.

X NO OPERATIONS - Mark an "X" if you did not operate your QMV(s) in any of the IFTA jurisdictions for the reporting period.

X CANCEL FUEL LICENSE - Mark an "X" if you no longer operate your QMV(s) in any of the IFTA jurisdictions. To request the cancellation of your IFTA license, complete the tax return for the last quarter and return your original IFTA fuel license. We may schedule an exit audit of your canceled account.

PAYMENTS

All tax payments should be made payable to the WEST VIRGINIA DEPARTMENT OF TAX & REVENUE and credential fees should be made payable to the DIVISION OF MOTOR VEHICLES.

When checks are returned by any banking institution, all licenses and vehicle registrations will be suspended. We will hold any refund (fuel tax or audit) or use the refund to cover the returned check until full payment is received. If your authorized agent provides payments and issues a check that is returned, we will hold you (your account) responsible for the complete payment. The Department of Tax & Revenue charges a fee for each returned check. We have the option of requiring future payments by certified check.

Cash, company checks, authorized payments from wire services and certified payments are accepted for payment of fees and taxes. This applies to credentials (licensing) and for fuel tax payments.

BANKRUPTCY AND REORGANIZATION OF LICENSEE (ACCOUNT)

If your business reorganizes or files for bankruptcy, please contact our office for assistance. Your fuel tax license (account) is protected by bankruptcy law.

FAILURE TO FILE OR PAY FUEL TAX FEES

FAILURE TO FILE FUEL TAX FORMS

If you fail to file your fuel tax form(s), your license will be revoked. All IFTA member jurisdictions and law enforcement agencies will be notified of this action. We may determine your tax liability for each member jurisdiction based upon the information available to us. Your past filing history or the history of similar filers will be used for this tax assessment.

Once we have compiled an accurate comparison of your fuel fleet, we will assess you the estimated tax liability, along with any interest and penalties. We may require the licensee to post a fuel tax bond that will be applied to future tax liability. It is YOUR RESPONSIBILITY to prove the assessment is not correct or appropriate.

FAILURE TO PAY FUEL TAX FEES

Failure to pay the fuel tax due to each jurisdiction according to the fuel tax report, will result in interest and penalty charges. You must clear the liability for each IFTA member jurisdiction through our office, or your license will be revoked. If you do not agree with this assessment, you must prove the assessment is not correct or appropriate. Tax credits pending on your account or credit from an audit will first be applied to tax due, interest, or penalty on a quarterly fuel tax report. We may require the licensee to post a fuel tax bond that will be applied to future tax liability. You are responsible for paying all charges or your license will be revoked. All IFTA member jurisdictions and law enforcement agencies will be notified of this action.

REVOCATION / SUSPENSION

Your fuel tax license (account) will be revoked if you fail to file fuel tax reports, fail to pay all fees or fail to follow our record keeping requirements. Do not operate vehicles in your fuel fleet while your license is revoked. All IFTA member jurisdictions and law enforcement agencies will be notified of this action. **VEHICLES OPERATING AFTER REVOCATION/SUSPENSION WILL BE SUBJECT TO A CITATION.** This action makes travel illegal for you in all IFTA member jurisdictions.

If your license is revoked or suspended, you must turn in your original license and all unused decals to us. You must also destroy all copies of your license and remove all decals from your vehicle(s). We may suspend or refuse any registration, certificate or permit. Anyone who fails or refuses to report and/or provide payment may be fined, receive a jail sentence or both. Anyone who commits fraud in any application, report, or claim for refund may be fined, imprisoned, or both.

REINSTATEMENT OF FUEL TAX LICENSE

To reinstate your revoked fuel tax license, you must satisfy the requirements, which resulted in the revocation and make all required payments. This includes all taxes, penalties and interest paid in full, all reports filed, and receipt of all records requested by us. You will be required to complete a reinstatement application to reactivate your account.

RECORD KEEPING REQUIREMENTS

RECORD RETENTION

You must maintain records to prove that the information reported on your tax report is accurate. These records must be kept for at least four years from the date of filing the return. You may keep your records on paper, microfilm, microfiche, or digital imaging.

It is your responsibility to maintain records of ALL interstate and intrastate operations by your qualified motor vehicles in your fuel fleet.

Your records must support the information you provided on the fuel tax report. This includes proof of tax-paid fuel purchases, tax exempt mileage traveled (temporary fuel permit miles), taxable miles and taxable fuel.

All trip reports must include the following:

- * Date of trip (starting and ending dates)
- * Trip origin and destination
- * Routes of travel (list the highway used when leaving & entering a jurisdiction)
- * Total trip miles (beginning & ending odometer or hubometer readings)
- * Mileage by jurisdiction (odometer or hubometer reading at each jurisdiction line)
- * Registrant's name
- * Power unit number or Vehicle Identification Number (VIN)
- * Fleet Number

All original fuel receipts or invoices must include:

- * Date of fuel purchase
- * Seller's name and address
- * Number of gallons purchased
- * Fuel tax paid on number of gallons
- * Fuel type
- * Price per gallon or total amount of fuel sale
- * Unit number
- * Purchaser's name - For lease or rental agreement, receipts will be accepted in either name, provided a legal connection can be made to the reporting party.

KEEP A COPY OF THE LEASE OR RENTAL AGREEMENT INDICATING THE PARTY RESPONSIBLE FOR PAYING FUEL TAXES.

Fuel tax receipt documentation may include credit card receipt, or microfilm/microfiche of the original (unaltered) receipt or invoice or other computerized or condensed record storage system which meets the legal requirements of the base jurisdiction. These are valid for audit purposes.

Bulk Storage Fuel

Keep all delivery tickets and receipts for bulk fuel. Your records must distinguish between fuel placed in qualified motor vehicles, from non-qualified motor vehicles (such as cars, pick-up trucks, small

trucks, and recreational vehicles). Records must show non-highway vehicles (such as construction equipment and farm vehicles) using the bulk fuel. The jurisdiction in which your bulk fuel tax was paid is the jurisdiction where you purchased the fuel. Your records must identify the number of gallons taken from bulk storage, and the unit number of the qualified motor vehicle in which it was placed.

If you have your own tax-paid bulk fuel storage, credit may be obtained through us. Only withdrawals from bulk storage into IFTA vehicles may be shown as tax paid gallons. Your records must contain the following information:

- * Date of withdrawal
- * Number of gallons
- * Fuel type
- * Unit number
- * Purchase and inventory records to substantiate that tax was paid on all bulk purchases

Over the Road (OTR) Purchases

Support your OTR purchases with original receipts or invoices, credit card receipts, microfilm, or microfiche images of receipts or automated vendor generated invoices or transaction listings, showing evidence of such purchases and taxes paid directly to the applicable jurisdiction or at the pump. WE WILL NOT ACCEPT ALTERED PHOTOCOPIES OR ERASED RECEIPTS presented to support any claim of tax paid purchases. Fuel purchased on Indian Reservation lands may or may not include tax for that jurisdiction.

Documentation of all Exemptions Claimed

This may include a temporary fuel trip permit. Keep a copy of each temporary fuel trip permit with your records.

MONTHLY SUMMARIES

The fleet summary will be easier to compile if you summarize each vehicle on a monthly basis. Summarize for each vehicle by month as follows:

- * Trip reports by jurisdiction
- * Fuel receipts by jurisdiction

Compile the monthly vehicle summary into a single fleet report for each jurisdiction. Receipts, invoices, and IFTRs for each qualified motor vehicle must support your summary.

AUDITS

EVERY IFTA LICENSE HOLDER WILL BE AUDITED. The purpose of an IFTA audit is the verification of fuel and mileage data reported on the IFTA quarterly tax reports. When you are selected for an audit, we will contact you in writing at least 30 days in advance. We will make every effort to schedule the audit at a mutually convenient time.

When records are not acceptable to our auditors, they may take one or more of the following actions:

1. Estimate your miles traveled and fuel consumed based on your reporting history or the history of a similar operation.
2. Apply a standard average of 4.0 miles per gallon in calculating your tax liability.

3. Refuse your unsupported claims for exemptions and tax paid purchases.

Upon completion of the audit, the auditor will discuss preliminary findings with you. He or she will give you suggestions on how to improve or simplify your record keeping. We will send you our audit finding that approve your records or direct you to take corrective action. If you do not keep your records in West Virginia and we must send our auditor to another jurisdiction, you (or your company) must pay all travel expenses connected with your audit.

We will send the audit results to the IFTA jurisdictions in which your vehicles traveled. If our auditor finds that you owe taxes to any member jurisdiction(s), you must pay the tax, penalty, and interest owed directly to us. We will distribute your payment to each member jurisdiction. If we find that an IFTA jurisdiction owes you money, we will credit your account for the other IFTA jurisdiction(s).

Audits are usually completed by West Virginia auditors, however, IFTA member jurisdiction representatives may join the audit if they wish. A joint audit of the International Registration Plan and your fuel tax account may be conducted. You will receive at least 30 days written notice of such an audit.

APPEALS

You may appeal any action or audit finding from any IFTA member jurisdiction by sending us a petition for reassessment or a written request for a hearing. We must receive your request within the time period prescribed by Chapter 11, Article 10 of the West Virginia Code.

We will send you a notice of the time and place of your hearing. We will reschedule the hearing for a good reason. You may appear in person or send an attorney to the hearing. You may bring witnesses, documents, or other material to support your appeal.

We will send you the findings and our ruling on your appeal. If the dispute involves an audit and you continue to disagree with the ruling, you may request any or every jurisdiction to audit your records. However, the jurisdiction may deny the request. Jurisdictions which agree to audit your records will audit only the information involving your operation with them. You will be responsible for all costs related to these audits.

EXHIBITS

IFTA Member Jurisdictions are listed below:

UNITED STATES

Alabama	Nebraska
Arizona	Nevada
Arkansas	New Hampshire
California	New Jersey
Colorado	New Mexico
Connecticut	New York
Delaware	North Carolina
Florida	North Dakota
Georgia	Ohio
Idaho	Oklahoma
Illinois	Oregon
Indiana	Pennsylvania
Iowa	Rhode Island
Kansas	South Carolina
Kentucky	South Dakota
Louisiana	Tennessee
Maine	Texas
Maryland	Utah
Massachusetts	Vermont
Michigan	Virginia
Minnesota	Washington
Mississippi	West Virginia
Missouri	Wisconsin
Montana	Wyoming

CANADA

Alberta	Nova Scotia
British Columbia	Ontario
Manitoba	Prince Edward Island
New Brunswick	Quebec
Newfoundland	Saskatchewan

See the IFTA website at <http://www.iftach.org/> for current information.